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BRITISH INDIA ANALYZED.

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THE PROVINCIAL AND REVENUE *ESTABLISHMENTS* OF TIPPOO SULTAUN AND OF MAHOMEDAN AND BRITISH *CONQUERORS in HINDOSTAN*, STATED AND CONSIDERED.

Literary Society of Bombay

IN THREE PARTS.

PART I.

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BRITISH INDIA.

PART I.

THE
OBJECT AND PRINCIPLES
OF THE
NEW ACT;

THE
REVENUE REGULATIONS
OF
TIPPOO SULTAUN;

AND THE
PROVINCIAL ESTABLISHMENTS
OF
MAHOMEDAN CONQUERORS
IN
BRITISH INDIA.

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		for *adopted* r. *introduced*
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	—17.	for *at preſent* r. *from* 1787 *to* 1793
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300	—16.	after *this year* inſert 1786

INTRODUCTION.

THE difficulty and importance of a public ſtation is ſufficient to animate the exertion of great abilities. It is no ſmall tribute of public praiſe to admit that Mr. *Dundas* has combined in one act of Parliament the intereſts of *Great Britain* and of the Eaſt-India Company, and that the proſperity of *Great Britain* and of *Britiſh India* is attainable by the judicious application of its powers.

Credit may be given to Mr. *Francis* when he ſays, "that he would abandon the "ſubject of *India* for ever, if he could, "but that he will not conſult his eaſe at "the expence of his honour*." When he proceeds to ſay that Mr. *Dundas*'s principles and declarations, though barren and unproductive in his hands, will not be uſeleſs in his own *, it becomes neceſſary for thoſe who diſſent from any part of the preſent ſyſtem, to examine the foundations of Mr. *Francis*' plans, and the extent of the meaſures which his honour urges him to inculcate, and which he has ſo ſucceſsfully diffuſed among the moſt eminent men of this *country*, and continues to promulgate †. The revenue regulations of *Tippoo Sultaun* appeared concluſive both againſt Mr. *Francis* and Sir *John Shore*'s revenue plans; from ſentiments of humanity, which had been awaked during the exerciſe of a delegated truſt, and were not ſtifled, after the duty had ceaſed, I had ſent a copy of that work to the preſs, that it might be known, when I read the following article in the Morning Chronicle of the 18th of July, 1793:

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* Mr. *Francis*' Speech, April 23, 1793, and Parliamentary Debates. *Debrett.*

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* Mr. *Francis*' Speech, 23d April, 1793, and Parliamentary Debates. *Debrett.*

† Vide Original Minutes, &c. 1776. *Debrett*, 1782. —Heads of Mr. *Francis*' Speech, 23d April, 1792. *Debrett.*—Letter from Mr. *Francis* to Lord *North*, 1776. *Debrett*, 1793.—And in all the Regiſters, &c. and Debates on *India* affairs.

"We are happy in being able to ſtate to the public, that the humane and rational principle for which Mr. *Francis* has for years contended, in behalf of the natives of *India*, namely, that the ruling power, let its title to the dominion be what it would, neither was, nor could be, proprietor of the ſoil, is now eſtabliſhed by ſuch direct poſitive evidence, as it is not in the power of rapacity itſelf to controvert, though ſupported as it has been by ſophiſtry, fraud, and falſehood. It is a ſcandal to the name of *Britain* that ſuch a queſtion ſhould have been permitted to ſubſiſt; but it is now at laſt decided; and if the pretended repreſentatives of a ſociety of merchants ſhould ſtill continue to graſp the entire rents of the country, in their aſſumed character of proprietors of the lands, they muſt do it now by avowed and barefaced violence. All their other titles to plunder *India* are annihilated by evidence, as they ought to have been long ſince by reaſon, policy, and juſtice. We have taken the following curious document from the Supplement to the Calcutta Gazette, dated the 27th of December, 1792, and we give it to our readers not only as a proof of the learning and benevolence of the excellent author, but of the practical utility of the learning and talents of ſtudious men, when applied, as they have been uniformly by Sir *William Jones*, to the benefit of mankind."

" *The importance of the ſubject itſelf, and the reſpect due to the learned author, render it unneceſſary to apologize for publiſhing the following Extract from the Preface to the* Al Sirajiyyah, *lately publiſhed by Sir* William Jones."

" Unleſs I am greatly deceived, the work now preſented to the public, decides the queſtion which has been ſtarted, *whether by the* Moghul *conſtitution, the ſovereign be not the ſole proprietor of all the land in his empire, which he or his predeceſſors have not granted to a ſubject and his heirs*; for nothing can be more certain, than that *land*, *rents*, and *goods* are, in the language of all *Mahomedan* lawyers, *property alike alienable and inheritable*; and ſo far is the ſovereign from having any right of *property* in the goods or lands of his people, that even eſcheats are never appropriated to his uſe, but fall into a fund for the relief of the poor. *Sharif* expreſſly mentions *fields* and *houſes* as inheritable and alienable property: he ſays, that a *houſe*, on which there is a lien, ſhall not be ſold to defray even funeral expences, and that if a man dig a well *in his own field*, and another man periſh by falling into it, he incurs no guilt; but, if he had treſpaſſed on *the field of another man*, and had been the *occaſion* of death, he muſt pay the price of blood; that *buildings* and *trees* paſs by a ſale of *land*, though not converſely; and he always expreſſes what we call *property* by an emphatical word implying *dominion*. Such *dominion*, ſays he, may be acquired by the act of *parties*, as in the caſe of *contracts*, or, by the act of *law*, as in the caſe of *deſcent*; and, having obſerved, that *freedom is the civil exiſtence and life of a man*, but *ſlavery his death and annihilation*, he adds, *becauſe freedom eſtabliſhes his right of* *property, which chiefly diſtinguiſhes man from other animals, and from things inanimate*; ſo that he would have conſidered *ſubjects without property* (which, as he ſays in another place, compriſes every thing that a man may ſell, or give, or leave for his heirs) *as mere ſlaves without civil life*: yet *Sharif* was beloved and rewarded by the very conqueror from whom the imperial houſe of *Delhi* boaſted of their deſcent. The *Koran* allots to certain kindred of the deceaſed ſpecific ſhares of *what he left*, without a ſyllable in the book that intimates a ſhade of diſtinctions between realty and perſonalty; there is therefore no diſtinction, for interpreters muſt make none, where the law has not diſtinguiſhed: as to *Mahomed*, he ſays in poſitive words, *that if a man leave either property or rights, they go to his heirs*; and *Sharif* adds, *that an heir ſucceeds to his anceſtor's eſtate with an abſolute right of ownerſhip, right of poſſeſſion, and power of alienation.* Now I am fully perſuaded that no *Muſſulman* Prince, in any age or country, would have harboured a thought of controverting theſe authorities. Had the doctrine lately broached been ſuggeſted to the ferocious, but politic and religious *Omar*, he would, in his beſt mood, have aſked his counſellor ſternly, whether he imagined himſelf wiſer than *God* and his Prophet, and, in one of his paſſionate ſallies, would have ſpurned him as a blaſphemer from his preſence, had he been even his deareſt friend or his ableſt general: the placid and benevolent *Ali* would have given a harſh rebuke to ſuch an adviſer; and *Aurungzebe* himſelf, the bloodieſt of aſſaſſins and the moſt avaricious of men, would not have adopted and proclaimed ſuch an opinion, whatever his courtiers and ſlaves might have ſaid, in their zeal to aggrandize their maſter, to a foreign phyſician and philoſopher, who too haſtily believed them, and aſcribed to ſuch a ſyſtem all the deſolation of which he had been a witneſs. Conqueſt could have made no difference; for, either the law of the conquering nation was eſtabliſhed in *India*, or that of the conquered was ſuffered to remain: if the firſt, the *Korán* and the *dicta* of *Mahomed* were fountains, too ſacred to be violated, both of public and private law; if the ſecond, there is an end of the debate; for the old *Hindoos* moſt aſſuredly were abſolute Proprietors of their land, though they called their ſovereigns Lords of the Earth; as they gave the title of Gods on Earth to the *Brâhmins*, whom they puniſhed, nevertheleſs, for *theft* with all due ſeverity. Should it be urged, that, although an *Indian* prince may have no right, in his *executive* capacity, to the land of his ſubjects, yet, as the ſole *legiſlative* power, he is above controul; I anſwer firmly, that *Indian* princes never had, nor pretended to have, an unlimited legiſlative authority, but were always under the controul of laws believed to be divine, with which they never claimed any power of diſpenſing."

" I am happy in an opportunity of advancing theſe arguments againſt a doctrine which I think unjuſt, unfounded, and big with ruin; for in the courſe of nine years, I have ſeen enough of theſe provinces and their inhabitants, to be convinced, that, if we hope to make our government a bleſſing to them and a durable benefit to ourſelves, we muſt realize our hope, not by wringing for the preſent the largeſt poſſible revenue from our *Aſiatic* ſubjects, but by taking no more of their wealth than the public exigencies, and their own ſecurity, may actually require; not by diminiſhing the *intereſt*, which landlords muſt naturally take in *their own ſoil*, but by augmenting it to the utmoſt, and giving them aſſurance that it will deſcend to their heirs: when their laws of property, which they literally hold *ſacred*, ſhall in practice be ſecured to them; when the land-tax ſhall be ſo moderate that they cannot have a coloured pretence to rack their tenants, and when they ſhall have had a well-grounded confidence, that the proportion of it will never be raiſed, except for a time on ſome great emergence, which may endanger all they poſſeſs; when either the performance of every legal contract ſhall be enforced, or certain and adequate compenſation be given for the breach of it; when no wrong ſhall remain unredreſſed, and when redreſs ſhall be obtained at little expence, and with all the ſpeed that may be conſiſtent with neceſſary deliberation; then will the population and reſources of

Bengal and *Bahar* continually increaſe, and our nation will have the glory of conferring happineſs on conſiderably more than *twenty-four* millions (which is, at leaſt, the preſent number) of their native inhabitants, whoſe cheerful induſtry will enrich their benefactors, and whoſe firm attachment will ſecure the permanence of our dominion."

Among the various literary obligations we owe to Sir *William Jones*, I had reckoned the evidence in *Sacontala* of the antiquity of the *corn rent*, ſtated in the *Ayeen Akberry*[*] to have been the cuſtom of *Bengal*, graciouſly continued by the Emperor to his *Hindoo* ſubjects. When I heard that Sir *William* had commented on the revenue ſyſtem of *Bengal*, in 1792, I flattered myſelf that we ſhould, on his authority, know whether the definition of *Zemindar*[†], or *Collector* of the *Royal* or *Jageer Lands*, is correct?

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[*] *Ayeen Akberry*, Vol. I. p. 347, and ibid. Vol. II. *Soubah Bengal* and *Bahar*.

[†] *Ayeen Akberry*, Vol. I. p. 372.

ASIATIC

Whether *Crown lands*, annexed to *offices* civil or military, with ſervices ſpecified in the *Sunnuds*, were in the *Moghul* ſyſtem, or ought to be, in juſtice and policy, *more* dependant on the Sovereign, than cultivated lands held by the *Reyut*, with rent or tribute ſpecified in the *Pottah*, or heritable leaſe of the cultivator of the ſoil?

Whether *Sunnuds*, or written commiſſions, grants, or leaſes in *India*, can be diſtinguiſhed without inſpecting them, any more than a freehold, copyhold, or annual leaſe can in Europe be diſtinguiſhed without peruſing the leaſe?

Whether reference to a public regiſter, as in the regiſter counties of *England*, would not in *India* be leſs vexatious than to aboliſh the public regiſter, and refer titles to ſuits in a modern court *Dewannee Adaulet*?

In ſhort, whether Sir *John Shore*'s ſettlement is preferable to Mr. *Grant*'s propoſed imitation of a fixed rule, actual meaſurement, valuation, and equal aſſeſſment, to the *Moghul* ſyſtem ?

I was chagrined to find, on Sir *William Jones*'s authority, that reference to additional *Mahomedan* authority is yet neceſſary to decide whether any ſpecies of property was compatible with the *Koran*; and to read the reſult of nine years obſervations of *Britiſh* management, compriſed in a few ethical ſentences, which all modern diſputants will adopt, for they all profeſs ethics, though every practical experiment has produced injuſtice and extortion.

When I ſaw this extract at once confounded with Mr. *Francis*'s ſyſtem, I felt that I might be confounded with the advocates of lawleſs rapine; and I determined, after a part of the Myſorean Regulations were printed off, to diſtinguiſh the principles of different periods; this late deciſion increaſed the defects to a careleſs arrangement; if it ſhall be intelligible, my object will be, perhaps, better anſwered than if I had gone out of my own room to ſeek information, or to adviſe even with a ſingle perſon. What I ſtate is from recollection of paſt meaſures, and from materials which I had collected for my *private* information; and what I communicate from my *private* correſpondence will not be biaſſed by partiality to private friends, nor to particular adminiſtrations. A degree of *amour propre* inclined me not to affix my name to ſo imperfect a publication; if it ſhall be known, it will be very unimportant. Having never entered into covenants with the Company, nor at any time ſhared its intereſts as a proprietor of *India* ſtock, and having never been in *India*, it may be enquired why I take this trouble. My anſwer is ſhort; I have followed the progreſs of friends through every part of *India*; my mind often hangs over the honourable graves of much-lamented friends in *India*; I enjoy the ſociety of others, who have returned with honour to *Great Britain*; and others yet remain in *India* whom I reſpect and value. I do not publiſh for them; I have reckoned life well ſpent, when it founded the bare hope of deſerving friendſhip; and I do not reckon it a ſacrifice to devote a few hours in the hope of contributing to the protection of millions of fellow ſubjects, who will never be conſcious of my exiſtence. My motive in all event muſt be my apology; and without farther preface, I ſhall examine the act curſorily as to its general principles of connecting *Great Britain* with *Britiſh India* in the Introduction, and then proceed to conſider the internal management of *Britiſh India*, under *Mahomedan* and *Britiſh* conquerors, and to deduce a plan for *Britiſh India*, connected with the principles of the act of the laſt ſeſſion of Parliament.

Principles of the Act for ſettling the Government and Trade of Britiſh India, 1793.

THE Parliament of *Great Britain*, in the laſt ſeſſion, has granted a period of twenty years, from the 1ſt of March, 1794; during which it may be expected, that the proſperity of *Great Britain* and *Briitſh India* will ariſe from the juſtice, wiſdom, and moderation of *Great Britain*, in ſettling the rule of permanent connection with its diſtant, but invaluable, provinces. In the act of 1793, we muſt look for the powers veſted in Commiſſioners in behalf of the State; and in the Company, under its double deſcription, *managers* of a limited excluſive commerce, reſponſible to the Proprietors; and *agents* for the management of the landed revenues of the State, reſponſible to the Miniſters of the Crown, and to the Parliament of *Great Britain.*

It may ſuit ſome politicians to conſider this act as the novelty which Mr. *Dundas* announced to Parliament when he ſtated* "that the difficulties he had experienced "had ariſen not only from the magnitude "and importance of the ſubject, but from "the *ſyſtem* which he was to propoſe being *in oppoſition* to eſtabliſhed *theories* "in government and in commerce. Theſe "theories, he admitted, were juſt and "applicable to other caſes, and yet he "found it dangerous to liſten to them "when he was deviſing a plan of government and a ſyſtem of trade for *Britiſh* "*India.*" Others may incline to ſay with Mr. *Francis*, "by one general preliminary declaration I mean to include almoſt the whole of what the Right Honourable Gentleman has ſtated, namely, "that the meaſure he propoſes, the principles he maintains, the facts he aſſerts,

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* Speech of the Right Hon. H. Dundas, April 23, 1793. Reprinted in Parliamentary Debates.

" and the arguments with which he ſup-" ports his propoſitions, appear to me to " ſtand in direct oppoſition to truth, to " reaſon, to policy, to experience, and to " juſtice; and to be dangerous in their " application and effect, as they are falſe " and abſurd in their conception. I do " not apply this language to the Right " Honourable Gentleman, but to the " monſtrous ſcheme he recommends, and " the aſtoniſhing reaſons he aſſigns for it *."

A gentleman, deſervedly eſteemed in the philoſophical and literary world, with great labour and ability, had compiled for the information of the Board of Controul, an Abſtract of the Plans for Britiſh India, which Mr. *Dundas*, with great liberality, permitted to be publiſhed, in addition to his annual report of the revenues and charges of *India*, and of the trade of the Eaſt-India Company. The avowal of theſe data removes " the veil from the arcana of " Indian politics;" it would therefore be an ill return to cavil and pervert this facility of examination and comment to any other purpoſe than ſupplemental obſervations, tending to facilitate the meaſures of Government, by pointing out exiſting error, and by ſuggeſting practicable remedy; an attentive peruſal of the act will diveſt it from pretenſions to paradoxical novelty, and will protect it from ſweeping invective.

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* Heads of Mr. Francis' Speech in Reply to Mr. Dundas, April 23. *Debrett*, 1793.

1. The act veſts in the State its right to Sovereignty over the territorial poſſeſſions in India, and in the Miniſters of the Crown ample power of ſuperintending or controling all matters of a financial, civil, or military nature.

2. It preſerves the Trade to the Company in all its branches, and admits of a limited participation of trade to His Majeſty's ſubjects, under the direction of the Board of Commiſſioners, ſubject to appeal to the Privy Council, and to a poſitive reſponſibility to Parliament.

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* The Plans for Britiſh India. *Debrett*, 1793.

3. It expreſsly continues a Guarantee or a Charter of Rights, by continuing the promiſes held forth in the acts of the 21 and 24 Geo. III. to preſerve the inſtitutions and laws of the natives by the mild ſpirit of Britiſh Government.

It therefore may be ſaid to be founded on principles congenial and prevalent in Great Britain, compatible with eſtabliſhed theories of government and commerce, and " ſuited to the liberal views of the
" Britiſh nation, which require a variety
" of particulars to be more minutely
" known and inquired into before it will
" be poſſible to realize the whole in a ſyſ-
" tem."

The proſperity of Great Britain and the proſperity of India now depend on the judicious diſcrimination of the real circumſtances, laws, opinions, and rights of the natives of Britiſh India, hitherto enveloped in obſcurity, artificially increaſed by the native managers of a nominal Mogul government, and by *Banyans*, the native managers of the concerns of the Company's ſervants, by whoſe agency or colluſion public or private peculation has been conducted; and by whoſe art and miſinformation every financial ſyſtem of faithful and able ſervants of the Company has hitherto been fruſtrated. It will therefore be proper to bring to more general notice the actual practice of an exiſting Mahomedan government, and to conſider what principles of former theoriſts are compatible with the beneficent purpoſes of the preſent act, and with the rights and proſperity of Britiſh India. If the data are not admitted, an inquiry, purſued without the ſpur of party, will aſcertain truth, the information of thoſe diſtinguiſhed men in the Company's ſervice, whoſe thirſt for knowledge has not been ſuperſeded by the thirſt for riches, will not be wanting, the ſame means of information which has opened to Europe the literature of the Eaſt, will explain in what the wiſdom of the Eaſt, famed in ſacred and profane writ, conſiſted; and by what means the inoffenſive Hindoo may be reſcued from oppreſſion, and the Britiſh name from diſhonour. Too long have Hindoo politicians lamented that the Engliſh knew how to conquer, but not to govern, India.

" There were (ſaid Mr. Dundas) facts " and events reſpecting which there could " be no difference of opinion. India, " or the country of Hindoſtan, governed " by Britain, is in a ſtate of proſperity " unknown to it, under the moſt wiſe " and politic of its ancient Sovereigns." That it *may* become proſperous under the preſent act is ſeriouſly to be believed, but that it is ſo in the degree conſiſtent with Britiſh honour and Britiſh policy cannot be admitted: and it is cruel to labour to ſave the national honour by ſhifting its errors excluſively on an individual. Late events in Europe have proved that the exerciſe of reaſon and juſtice is ſubject to decay in ſocieties founded on thoſe principles; and in political paroxyſms of ſtates, the uncontroled exerciſe of the paſſions is ſometimes employed ſyſtematically to ſubvert order, and as a preliminary to renovation; the ſame experience will prove it more eaſy to deſtroy than to renovate.

In India the paroxyſm is over, and the diſtinct orders of its ſociety exiſt, but are neither methodized nor underſtood. Will not our experience of India juſtify the hope that it may attain greater proſperity than it at preſent enjoys? Will not Mr. Dundas's political experience prove, that a great part of the information he has received is ſo diſguiſed by European party or private intereſt, as to become almoſt as uſeleſs and unentertaining as the miſerable novels which apply Indian names to the coſtume of Europe? Will he aſſert that his own mind is ſettled on the detailed application of his own principles? Will he not review thoſe parts of the political and territorial management of India, to which the following obſervations principally apply? and will he be leſs diſpoſed to take that trouble from their being addreſſed to the attention of the public, with the aſſertion ariſing from ſerious conviction, that the errors of the financial experimental ſettlement of *Bahar*, rendered, if poſſible, permanent there, and extended to the reſt of Britiſh India, will unintentionally occaſion more permanent calamity to the natives of India than any former experiment?

1. *Sovereignty.*

For the purpoſes of legiſlation or government, we muſt remember, that the definition of the Sovereign in whom the powers of government veſt, is not ſufficient.

The government eſtabliſhed by *Mahomedan* conquerors of *Hindoſtan*, cannot properly be continued in their name after the Sovereignty is transferred into other hands. *Mahomedan* ſubjects, according to the proportion of their number and property, to the population and property in the country, muſt be conſidered, and influence the attention of the new Sovereign, who muſt reſpect the prejudices of the many, and preſerve the rights of the whole. Policy urges inveſtigation of the cuſtoms, opinions, and laws of the natives, that principles congenial to good morals and good police may, with the leaſt violence to their uſages and prejudices, be eſtabliſhed.

By judicious management the conqueror becomes the father of the people; the veneration for the name of *Akber* will not be forgot in *Hindoſtan.* Even temporary rulers of diſtricts may deſerve the bleſſings of the gentle *Hindoo,* like *Mahomed Azîm,* who, during his reſidence at *Dacca,* was ſo beloved, that the inhabitants, to this day, in their common ſongs, lament his fate with tears, and celebrate his memory*. Mere preference marked by Government may preſerve the good, while deſtructive principles may fall into diſuſe, by perfect toleration.

The accounts taken from different obſervers vary as to the exact proportion of the *Mahomedan* and *Hindoo* ſubjects of *Great Britain.* Mr. *Scrafton,* ſtiling the *Mahomedans* of all ſects and deſcriptions under the denomination of *Moors,* ſays, they are not in number the hundredth part of the natives †. I think Major *Rennell* ſuppoſes the *Moors* to be a ſixth part of the inhabitants of *Bengal.* In the *Circars,* Mr. *Grant* ſtates the population to be two millions and a half of *Hindoos,* and ſome thouſands only of *Mahomedans,* many of them in the militia, &c.; but their united teſtimony makes it indiſputable, that the maſs of the people, who can claim their rights under the act of Parliament, fortunately for *Great Britain,* are *Hindoos.* Let thoſe who legiſlate read their character: "Uninfluenced by the *Mahomedans,* the "*Hindoos* are a meek, ſuperſtitious, chari-"table people, a character formed by their "temperance, cuſtoms, and religion; they "prefer a lazy apathy, and frequently "quote this ſaying from a favourite book: "'It is better to ſit than to walk, to lie "down than to walk; better to ſleep than "to wake; and death is beſt of all*."

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* *Holwell's* Intereſting Events, Vol. I. p. 23.

† Reflections on the Governmens of *Hindoſtan,* p. 20, *L. Scrafton,* 1763.

Half chriſtians, or any other half principled men, form the moſt dangerous, if not the moſt abandoned, of the human ſpecies; and if the meaſure of converting

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[*] Reflections, *Scrafton,* p. 17.

Hindoos by parliamentary authority, which was adopted as a *rider* to the preſent act, and was rejected by the Houſe of Commons, ſhall be revived, may the principle of rejecting ſyſtems of proſelytiſm, as wrong in themſelves, and as productive, in moſt caſes, of abuſe and of political miſchief*, ably ſtated by Mr. *Fox*, be ſubſtituted to culpable complaiſance to any individual; and if Mr. *Dundas* ſhall want an argument in point, let his own good ſenſe give weight to Mr. *Scrafton*'s evidence †.

In addition to Mr. *Scrafton*'s liſt of *Moors*, inhabitants of *Bengal*, let us remember the progreſs of a great nation riſing, or riſen, in the N. Weſt of *Hindoſtan*, the *Seeks*; for whoſe particular religious tenets we are indebted to Mr. *Wilkins*, as well as for his many intereſting communications ‡. Mr. *Forſter* alſo had found a conſiderable number of this ſect at *Calcutta*. Mr. *Grant* informs us that the *Lombardies*, *Bunjar*-

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* Sketch of Debate, May 25, 1793.

† Reflections, p. 7.

‡ Aſiatic Reſearches, Vol. I, p. 2913, &c.

rahs, or tribes of inland carriers, are a tribe of *Seeks*, ſubdivided into eighteen ſmaller tribes, all followers of *Naneek Shah*, and deſcendants of camp followers, who attended *Shah Jehan* and *Allum Geer* in their wars in the *Decan*, and continue wandering tribes. Mr. *Wilkins* attended their meetings at *Patna*, and was invited to become a follower of *Naneek Shah**. He informs us, " a perſon having ſhewn a " ſincere inclination to renounce his for- " mer opinions, to any five or more *Seeks* " aſſembled together in any place, as well " on the high way as in a houſe of wor- " ſhip, they ſend to the firſt ſhop where " ſweetmeats are ſold, and procure a ſmall " quantity of a particular ſort, which is " very common, and, as I recollect, they " call *Bataſa*; and having diluted it in " pure water, they ſprinkle ſome of it " on the body and into the eyes of the " convert, whilſt one of the beſt inſtructed

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* *Naneek Shah*, before his apoſtacy, was a *Hindoo* of the *Khétry* or military caſt. He flouriſhed four hundred years ago at *Punjab*, and founded this increaſing ſect.

"repeats to him, in any language in which "he is converſant, the chief canons of "their faith, exacting from him a ſolemn "promiſe to abide by them the reſt of his "life;" this is the whole ceremony. This ſect will include all the wanderers from the *Koran* and *Shaſter*, and muſt be included in the political view of native ſtates. The *Seeks* are already on our frontier, and muſt be combined with our policy; their diſtinguiſhing character as a nation is the love of toleration, of independence, and of property. They are here mentioned as diminiſhing the proportion of the followers of the *Koran*, and conſequently decreaſing the neceſſity of the *Koran* being the univerſal code for the natives of *Britiſh India* *. It muſt be admitted, that *Britiſh India*, denominated from its native ſubjects, both in number and property, is a *Hindoo* nation; it is conſequently conſiſtent with the act of Parliament, and demonſtrably conſiſtent with policy, to render it in effect a *Britiſh Hindoo government*, to give it a unity of intereſt and principle through the whole vale of the *Ganges*, the *Circars*, and the *Carnatic*, to *Mount Delhi*, on the coaſt of *Malabar*, by following up protection to every ſubject; and to tributary Sovereigns, by obſerving good faith; and when influence is politically neceſſary, to exerciſe it only ſo far as may combine in one ſyſtem the intereſts which, geographically, are inſeparable.

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* Plans for *India*, p. 414.

Theſe general obſervations may ſuffice for the general deſcription of natives of *Britiſh India*, who muſt be within the purview of the act. When I read in the Plans for *Britiſh India* *, and know that it truly deſcribes the exiſting policy and letter of treaties, I cannot help recollecting Governor *Johnſon*'s ſpeech † in 1772, when the definition of Chriſtians, which is continued to this day, was introduced. " I had the honour of preſenting to this Houſe a petition from a poor oppreſſed *Armenian* merchant, who ſuffered long impriſonment, without ever being able to know the crime of which he is accuſed. It is true, on finding his caſe was laid before the Houſe, the framers of this bill have, in ſome meaſure, comprehended his ſect within the remedies of their law, by inſerting the word *Chriſtian*; but it was not becauſe he was a Chriſtian that I preſented his petition, but becauſe he was a human being and a fellow creature, and becauſe his caſe brought the ſituation of all the inhabitants of *Bengal* fairly before the Houſe; nor can the gentlemen who patronize this bill ſhew me one reaſon for inſerting the word *Chriſtian*, that does not apply equally for putting in the words *Muſſulman* and *Gentoo*."

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* P. 412. *French* ſubjects are as *Britiſh* ſubjects; other Europeans are as *Britiſh* ſubjects.

† Parliamentary Debates, Vol. XXIV. p. 65.

Since that period the pledge of Parliament has been given to govern the natives according to their rights and uſages; and as the maſs of the people is *Hindoo*, the influence of *Britiſh* juſtice and honour may be clothed in the forms of *Mahomedan* or *Hindoo* proceſs. But the name of the *Moghul* ought not to pervade *Britiſh India*; the *Koran* cannot be the guarantee of the rights and the protection to Aſiatic ſubjects of *Great Britain*, becauſe the act of Parliament has wiſely guaranteed the *Koran* to *Mahomedans*, the *Shaſter* to *Hindoos* in the *Bengal* provinces, and the *Veidam* to the *Hindoos* in the *Decan*; and with this in view, *Great Britain* may ſafely compile a code for *Britiſh India*.

The *French* *, backed with the power of *France*, and by powerful native allies, ſolicited, by her merchants, in 1786, to ſettle at *Calcutta*; and can it be doubted that every nation will be thankful to exchange their antiquated *Phirmaund* for the protection of *Great Britain*. Why keep up diſtinctions to provoke diſcuſſions, when no European can or ought to be in *Britiſh India*, on ſuperior rights and privileges to *Britiſh* European ſubjects; becauſe there is no power to protect, which is not veſted in the repreſentative of the King, and in the law, ſanctioned by the *Britiſh* Parliament.

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* Vide Treaty of *Verſailles*, 1783.

On the ſame principle it can be no longer proper to aſcertain the value of the ſtandard coin of *Britiſh India*, by the reference to the acceſſion of a depoſed *Moghul*; it ought to bear the date of the reign of his Majeſty.

Writs in the King's name have for years had currency through *Britiſh India*; and by the preſent act, juſtices of the peace are to act in *Britiſh India*; and we are ſtill told we can only preſerve the allegiance of the natives by conforming to the contradictory treaties we have made with ſubordinate princes, uſurpers of the *Moghul*'s dominions, and with the *Moghul* himſelf; "and as "theſe treaties alone are intelligible to "our Aſiatic ſubjects *," we ſhould do injuſtice to their good ſenſe, if we ſuppoſed they can reconcile to principles of public faith and public juſtice, our rights to *India*. The natives have had too much experience of the rights of the ſword, to ſtudy the various treaties to cover injuſtice or to ſerve the policy of the day. If one maxim is more univerſal among the natives of *India* than another, it is " to forget their governors when their power is annihilated." Since we have reſorted to *Bengal*, they can teſtify who have had experience, of various exertions of arbitrary power, and can have no reaſon to be anxious, that any experiment within their memory may either be repeated or perpetuated by treaty.

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* Plans for *Britiſh India*, chap. 3, page 344.

From political neceſſity we have aſſerted the ſovereignty of *Britiſh India* in Europe*; to hold another language to our fellow ſubjects in *India*, would cheat them of their *rights* as a conſtituent part of the Empire, to which they have contributed ſo much, and to which they are more likely, under good Government, to contribute, than other detached parts of the King's dominions. Policy in a great degree, but expediency in a ſtill greater degree, has dictated the keeping in *commiſſion* the exerciſe of ſovereignty; but it is not expedient or politic to continue the name of the *Moghul* in

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* Vide Treaty of *Verſailles*, 1783.

Britiſh India, and perpetuate the trick of double government for the purpoſe of maintaining a double eſtabliſhment; and to perpetuate an engine of native management, by which ambitious neighbours may aſſert their pretenſions to the ſovereignty of *Britiſh India*, on equal *legal* title, whenever temporary diſtreſs may encourage the hope of ſucceſs. Shall we ſo ſoon forget, when Mr. *Haſtings* left *Calcutta*, and withdrew from the ſupport of the *Bengal* government all that his amiable character and long excluſive management of the native *Durbars* had combined with the legal powers of a Governor General, and the difficulty of our ſituation at that period, and the exhauſted ſtate of the reſources in *India* having rendered a general reform the firſt meaſure of Mr. *Macpherſon*'s government, and naturally marked it as a moment of weakneſs, *Scindia* advanced to the frontiers of *Bengal*, and peremptorily demanded the arrears of *Chout* in open *Durbar*? The Governor General rejected the private diſavowal of the demand; and when *Scindia* had the evidence of ſo much deciſion in open *Durbar*, he tranſmitted his apologies and the total diſavowal of his requiſition. If Mr. *Macpherſon* had not poſſeſſed integrity, firmneſs, and deciſion, the ſituation of *Bengal* on Lord *Cornwallis'* arrival would have been very embarraſſing.

This anecdote, which would probably have applied in ſimilar caſes to Mr. *Haſtings* or Lord *Cornwallis*, is meant to ſhew that we are not yet independant of the perſonal qualities of a Governor General. This tribute of juſtice to Mr. *Macpherſon* will lead us to eſtimate the integrity and the military talents of the Marquis *Cornwallis*, when we conſider diſpaſſionately how much of the ſalvation of *India* is excluſively due to his perſonal qualities and to his perſonal exertions. And yet while we aſſert, as a great nation, the ſovereignty of *Britiſh India*, let us not turn aſide the eye of pity from the old blind *Moghul*, from whom we extorted a title to an Empire which had been uſurped by his unfaithful ſervants. The intereſt of *Great Britain* muſt *not* be ſacrificed to reſtore a depoſed *Moghul* to any conſiderable degrees of authority*; but the honour and humanity of *Great Britain* ought not to have been ſo tardy to relieve the diſtreſſes of an unfortunate Prince who deſerved a better fate. A reſpectable friend at *Calcutta* informed me laſt year that he had in his poſſeſſion a letter from the old King to a ſubaltern Officer in the Company's ſervice, requeſting his interceſſion for good offices. If it reaches Lord *Cornwallis'* hand, he will not overlook the ſituation of the *Moghul*; the policy and conqueſts of *Scindia*, already too far extended, will force themſelves on the notice of Government.

When I conſider the exerciſe of ſovereignty, I cannot but feel in a degree my preſumption in queſtioning the inveſtigations and definitions of native tenures and native officers, tranſmitted by Lord *Cornwallis* †, and eſſential to the ſyſtem of finance which he took out with him to *India*; and at the ſame time in not finding any occaſion to join in the handſome apology of Mr. *Dundas* for differing in opinion with his Lordſhip on veſting the nomination of the chief executive officers of of *Indian* Government in the Crown. It can be no reflection on Lord *Cornwallis* that Parliament has adopted conſtitutional jealouſy, and reaſons of expediency in preference to his ſound conſtitutional opinion, the public will judge during the operation of the preſent act, whether the curtailing the prerogative of the Crown and the reſponſibility of Miniſters, by giving the appointment of the executive officers in *India* to the Directors, and by dividing the power of recal between the Crown and the Directors, will in practice be found to eſtabliſh a competition of vigilance and chaſtity ſufficient to exclude every perſon on whom proved delinquency, or incapacity, doubtful principles, or unexplained error, can attach, from offices of high truſt in *India*. This is the firſt duty of the Executive Government, wherever it may be placed. Every cooperation of the Board of Control with the Directors, will probably confirm the opinion which has, more or leſs, been declared by the moſt able ſtateſmen of ſucceſſive Adminiſtrations, that the agency of the Company is the beſt plan of governing *Britiſh India*, provided the whole power of the ſtate is called forth to control the neceſſarily extenſive powers of the government in *India*. To this effect, wherever the King's commiſſion can give unity to the ſervice, the King's name ought to be held forth; and it does not appear that any objection could be made to the extenſion of the principle of the *Marine* ſervice, as exerciſed under the commiſſion of the Lord High Admiral, to the *Indian* army, provided the recommendation of the perſons to receive commiſſions, was continued as at preſent; but the regulations of the ſervice to be ſuited to one military ſyſtem under the King's commiſſion.

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* Vide Mr. *Francis'* Letter to Lord *North*, p. 19. *Debrett*, 1793.

† Plans for *Britiſh India*, p. 477, &c.

On the part of the act which relates to the ſovereignty of *Britiſh India*, there is ſo much clearneſs and preciſion, that one remark only occurs to be neceſſary, and that does not ariſe from any words in the act, but from the explanation of the Company's eſtates, which appears in Mr. *Dundas's* ſpeech.

The 58th ſection of the preſent act clearly points out the period of determination of the excluſive commercial privileges, and of the agreement for managing the territories of *Britiſh India*, and the *Eaſt-India* Company is therein declared entitled, after ſuch determination, "to carry on a free "trade in, to, and from the *Eaſt Indies* "and parts aforeſaid with all or any of "their joint ſtock in trade, goods, mer-"chandiſes, eſtates, and effects, in common "with other the ſubjects of his Majeſty, "his heirs and ſucceſſors, trading to, in, "and from the ſaid parts and limits."

The obſervation applies to the "eſtates" of the *Eaſt-India* Company, defined in Mr. *Dundas's* ſpeech: "under their original "charters, they have purchaſed and le-"gally acquired Fort *St. George*, *St. Helena*, *Bombay*, and *Calcutta*, long be-"fore they were poſſeſſed of territories, "or the *Duannee*," ſo far clear: "exclu-"ſive of the *Duannee*, they have an ina-

“ lienable right to a valuable landed poſ-
“ ſeſſion, amounting at leaſt to 250,000l. per
“ annum: in addition to theſe, the whole
“ factories and commercial eſtabliſhments
“ in *India* and in the eaſtern ſeas undoubtedly belong to them.” Of the valuable landed poſſeſſions, it will be neceſſary only to ſettle the mode of inveſtigating the title, not for the purpoſe of curtailing their rights, but to remove an intereſted bar to the eſtabliſhment of contain rule neceſſary for the protection of the rights of things in *India*.

It is immaterial to *Great Britain* whether the Company, after the expiration of the act, ſhall continue favored with their *Jageer*, or ſhall hold their *Zemindary* of *Calcutta*, with the 24 *Pergunnahs*, on the conditions on which they were granted by the *Sunnud* or patents, in 1757, of *Serajah Dowlah*, and *Meer Jaffier*, Nabobs of *Bengal*, in the name of *Allum Geer*, the *Moghul*, becauſe they will be ſubject to the ſame laws as other *Zemindars*: but if they claim as *Zemindars*, not by *Sunnud* but by the treaties drawn by the Company's ſervants, and forced on *Shah Allum*, the depoſed *Moghul*, in 1765. They will, during the operation of the preſent act, have either an intereſt to perſiſt in involving the definition of native offices and rights in obſcurity *, and to pervert their uſes; or they muſt ſupport their claim on the exploded † pretenſions to territory by treaty, independent of *Great Britain*. It is impoſſible to revive this queſtion, ably and completely diſcuſſed and ſettled by Lord *North* in 1769 and 1773, with the ſanction of Parliament.

2. *Trade.*

The realization of the territorial revenue renders an excluſive trade neceſſary to the *Eaſt-India* Company, as agents of the ſtate; and the limitations to the excluſive trade ſhould be as liberally extended as is compatible with the proſperity of *India*, and the realization of the revenue to *Great Britain*. The modification of theſe intereſts is one of the eſſential objects of the preſent act.

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* Inquiry into *Zemindary* tenures. *Debrett*, 1790.

† Plans for *India*, p. 287.

The firſt ſtatement of the affairs relative to ſhipping is to be made by the Directors in 1794; and every third year to the Board of Control, to enable it to regulate the freights on private trade, and render the limitations of the excluſive trade of the *Eaſt Indies* beneficial to His Majeſty's ſubjects in *Great Britain* and in *India.*

This part of the act, which authoriſes future experiment, will become of importance to *Great Britain* and to *India*, in proportion as the Commiſſioners will conſider the extent of their diſcretion ; and in proportion as the Directors ſhall be ſatisfied with their other clear and unincumbered privileges.

It would have been very difficult at this time to have modified the excluſive trade otherwiſe than it appears in the act. The requiſitions of manufacturers during the agitation and arrangement of the preſent act, proved them ignorant of their own intereſts; and if they had not been convinced of it themſelves, clamour would not have died away during the progreſs of the act in Parliament.

A certain privilege of tonnage may be required by the *Britiſh* merchant, and the compariſon of the former charges of freight with thoſe which may be demanded under the preſent act, has been the general and natural ground of calculating the probable benefit of the privilege. It is, however, a conſideration of great political magnitude, and the friends of *Great Britain* and of the Company, who have information and ability to comprehend the ſubject, and the deſire progreſſively to include the intereſts of the whole in the exerciſe of the diſcretionary powers of the act, may thereby eſſentially ſerve their country; and from a reaſonable confidence in the co-operation of the Directors with the Board of Control, the public may ſafely and chearfully look to the ſubject in its real extent.

The intereſt of the State and the Company's intereſt are naturally combined. The State very properly pays part of its revenues in *India* to the Company for its agency.

Great Britain muſt have, at all times, a great navy; and ſo long as neighbouring ſtates are bent on numerous fleets and heavy ſhips, the public muſt make ſacrifices and ſupport the naval ſtrength. Ships of a claſs ſuperior to the neceſſity of commerce muſt be employed to render them ſuperior to inſult; at preſent, chartered ſhips of capacity and ſtrength are employed, from a policy originally indiſpenſable, to counteract the French, who, inſtead of letting their ſhips of war rot in their harbours, employed them *armés en flute*, to convey merchandiſe to and from *India*, forming more officers than they otherwiſe could have done, and ready, on every emergency, to ſupport their flag as ſhips of war. The application of the ſame policy ought not to be out of contemplation, though inapplicable at the preſent moment.

If it had appeared that freights could not be obtained for the preſent extent of chartered ſhips, either by the Company's inveſtment, the private trade or privilege of their officers, or the trade of private merchants taken on board at former exceſſive freights, there might have been a neceſſity of ſubjecting the extended privilege of the *Britiſh* merchants to the agency of the Company.

If the freights are equal to the number of the Company's ſhips, (and they take them up in proportion as they want them) the immediate conſequence will be, that the *India*-ſhipping intereſt, already ſufficiently powerful, will be greatly increaſed; the private trade of the Company's officers muſt vaniſh; and the value of the command of the ſhips will ſtill farther decreaſe, if the paſſage-money is regulated in a degree to be equitable to the Company's ſervants abroad; and in the mean time, the private trade of the merchant, ſubject to the management of the Company, (his competitor both in *India* and in Europe) will continue charged for agency and freight infinitely more than if the merchant conducted his own adventure; conſequently it may be poſſible that the ſhipping intereſt, the *Britiſh* merchant, and the Company's officers, may all loſe by the experiment, without the public of *Great Britain* and *Britiſh India* being benefited.

An experiment was made by the Governor General, in 1786, in the Winterton Eaſt Indiaman; with what ſucceſs has not been ſtated, but muſt be known at the India Houſe, and would afford a certain means of appreciating the probable ſucceſs of the preſent meaſure, ſo far as relates to a *ſelect inveſtment* on behalf of *private* merchants. It was at that time applied to ſave demurrage occaſioned by quick voyages of coppered *Eaſt-India* ſhips, and to check foreign inveſtments by private *Britiſh* capitals, and to make up the inability Government at that time felt of making ſufficient or regular advances to the manufacturers, from the critical emergencies of the Company's affairs. But private trade, as extended by the preſent act, will prove beneficial in proportion as articles of bulk and inferior value can be brought into ſpeculation by the lowneſs of freight; and it is difficult to aſcertain why the ſame privilege might not have been granted to a limited tonnage, ſanctioned by Parliament, and licenſed by the Company to ſhip-owners, bound under penalty-bonds to return, enter, and land the cargo at two moſt convenient ports; one ſituated on the Eaſt Coaſt of *Great Britain*, and one on the Weſt Coaſt; at which an officer, on the part of the *Eaſt-India* Company, ſhould reſide; and, in addition to the Cuſtom Houſe, might give effect to the bonds, and confine the *Eaſt-India* goods to regulations ſimilar to thoſe by which *Iriſh* ſugars uſed to be landed at *Milford*, before they could be imported to *Ireland*, directly from the *Weſt Indies*.

Ships ſo licenced would have greater profit from fair adventure than is poſſible under the agency of the Company. Freights from a port ſituated as *Milford*, undoubtedly might be obtained to and from *India* at *half* the freight which the Company is allowed by the act to take. This modification may, *by conſent*, ariſe, whenever it ſhall appear ſatisfactorily to the Commiſſioners and to the Directors, that freedom of ſpeculation and control of charges may be entruſted to the merchant, without curtailing the privileges of the Company, and the control of Government.

3. *The Rights of the Subject.*

In conſidering the preſent act, with a reference to the rights or proſperity of the ſubjects of the King of *Great Britain* in Europe and in Aſia, it will be ſufficient to obſerve, that the powers of the act are adequate to every fair experiment. The Commiſſioners can do almoſt every thing which ſhall appear expedient to the Directors; they can do a great deal againſt the opinion of the Directors, ſubject to an appeal to the Privy Council. I only wiſh them to remember, what any ſenſible merchant can tell them, that in *India*, or in *England*, if *Britiſh* adventure is loaded with *unneceſſary* ſhackles, foreign adventure will be maintained by *Britiſh* capital, or by *Britiſh* adventure under foreign flags; and when they *prepare* laws for the ſanction of Parliament, to remember an axiom which paſt experience of mankind will confirm, and which Mr. *Grant* more than once has held forth; "Should reſtrictive "laws, unaccompanied by reaſon, be "written in blood, and *Minos* himſelf be "the Judge, they will be as the dead let-"ter of tyranny, oppoſed by bold neceſ-"ſity, or eluded by the timid craft and "villany of ſlavery."

I ſhall now proceed to ſtate the documents by which my opinion is guided; and there can be no imputation of intended guile, when I only ſolicit the patient peruſal and deliberate judgement of the public.

THE

MYSOREAN
REVENUE REGULATIONS.

TRANSLATED BY

BURRISH CRISP, Esq.

FROM THE PERSIAN ORIGINAL,

UNDER THE SEAL OF

TIPPOO SULTAUN,

IN THE POSSESSION OF

COLONEL JOHN MURRAY.

CALCUTTA.

1792.

ADVERTISEMENT.

IT is believed that the practical rules of *Tippoo Sultaun* are the moſt accurate delineation of the modern *Mahomedan* government that has appeared; a MS. copy of theſe Regulations were ſent to me laſt year, before they were printed. The firſt ſhips of this year brought me a printed copy, by which ſome errors of the MS. have been corrected. It appears that the original was obtained for Colonel *John Murray* during the *Coimbatore* campaign, and that *B. Criſp*, Eſq. tranſlated it.

I reprint the Dedication prefixed to the *Calcutta* edition; and although anonymous panegyric is often impertinent, I cannot, as one of the public, make my acknowledgements to Colonel *John Murray* for this extra-official political curioſity, without alſo bearing my anonymous tribute of praiſe and regard to that diſtinguiſhed ſervant of the Company. The annual parliamentary accounts are evidence of the accuracy and regularity of the military audit, and at the ſame time oblige me to lament the inefficacy of the preſent powers of the *civil* auditor to inforce equal perſpicuity in the accounts of the civil departments of *Britiſh India.*

The Tranſlator's Dedication to Colonel John Murray, *Military Auditor General in the* Eaſt Indies.

DEAR SIR,

I HAVE now the pleaſure to ſend you the tranſlation of *Tippoo*'s Regulations.

It is unfortunate, that after an unremitting ſearch, I have not been able to meet with a ſingle perſon in *Calcutta* ſufficiently converſant in the *Teling* or *Malabar* dialects, to give me explanations, ſuch as I could rely upon, of the provincial terms that occur in almoſt every article. Diſappointed in this reſpect, I thought it beſt to copy thoſe terms from the original, and to ſubjoin notes, containing ſuch explanations of them as, from the context, it appears to me they would bear. We may, however, in a ſhort time hence expect to obtain more accurate information from ſome European gentlemen, or natives of this country, who have traverſed the *Sultaun*'s dominions with our victorious army, and who probably will return here with Lord *Cornwallis*. Whenever that time comes, I ſhall be very happy to reviſe the tranſlation, and to correct any error that may have ariſen from miſconception, as well as to add the explanation of ſuch terms as I have not now ventured to hazard a conjecture upon.

I remain,

Dear SIR, &c. &c.

Calcutta,
June 1, 1792.

B. CRISP.

P.S. The *Perſian* copy of the Regulations, from which this tranſlation has been made, bears the impreſſion of the *Sultaun*'s ſeal, with the words *Teepoo Sultaun*. *Seyed Mahommed* certifies that he reviſed them; they appear to have been regiſtered in the office of *Govind Roy*, belonging to the *Dewan* of the *Huzzoor*, on the 2d month of the firſt month *Ahmudee*, in the year *Delo*, *i. e.* on the 2d of the firſt month of the 40th year of the Cycle.

The following Explanation will clear up Mr. Criſp*'s Doubts of the Meaning of the Articles.*

THE technical terms employed by *Tippoo Sultaun* in the *Myſore*, are evidently a mixture of new denominations, engrafted on the *Moghul* and *Hindoo* ſyſtem, in the *Decan*; it appears contrary to his ſyſtem to continue more of the ancient terms than are abſolutely neceſſary to make himſelf intelligible to the different people whom his father had conquered, and united in one kingdom. The following explanation of ſeveral of theſe terms was lately given me by a friend, who had been more than once over the *Myſore* country:

Article 1. *Aumil*, the manager of the diſtrict, and receiver of the revenue as a government officer.

Reyuts, *Putteels*, *Wurtegans*, are different names for farmers of a ſuperior claſs.

Wurtegan is a *Canary* term; *Kuſbah* means any village.

Art. 2. *Cowle* means a declaration that the *Reyuts* to whom it is addreſſed are in the favour of Government, and under the protection of the law.

Art. 5. *Teagecaur* is *Taajkaur*, a collector of cuſtoms. *Putteel* is a government officer. Every village has one *Putteel* to ten *Reyuts*, or thereabout; and a *Putteel* for the whole village, who has, at times, the ſuperintendance of the police.

Art. 12. *Abaſhaum* are troops employed in the ſervice of the *Aumil*, to aid in collecting the revenue.

Art. 14. *Tallaub* is rightly explained.

Art. 17. *Nukhood* is a ſmall grain, of which they make bread.

Coolty is a pulſe, commonly called *grain*, on which horſes are fed.

Moot is *Doll*, or peaſe.

Art. 21. *Turcarree* means alſo eſculent roots.

Art. 25. The reaſon why ſuch attention is directed to be paid to *Sikakaubee* is, that it is frequently uſed in cleanſing horſes; it gives a fine gloſs to the coat, and is reckoned good for the animal's health.

Art. 30. The *Jummabundy* account contains, 1ſt, the name of the *Reyut*; 2d, the quantity of land which he tills; 3d, the rate at which he pays; 4th, the crop; and 5th, the total amount.

The *Waſil Bakee* account contains the balances due, and the caſualties of the year.

Art. 31. The *Derra Sultaunee* is a meaſurement adopted by Tippoo. *Sultaunee*, wherever it occurs, means belonging to Tippoo, or the Sultaun.

Art. 33. *Enaum* lands are lands exempted from rent, whether for charitable or other purpoſes.

The ſeveral denominations in this article were formerly given to parcels of land held under various tenures by the officers of the ancient *Hindoo* government.

Art. 34. *Tumgha* land is an hereditary *Jagheer.*

Art. 35. *Mutſuddy*, an accountant.

Art. 36. *Mokuddum*, in *Perſian*, is ſynonimous with *Putteel* in *Telinga.*

Art. 39. *Kiſtbundy* is an abſtract of the *Kiſts*, or inſtalments.

Tubul is an *Hircarrah.*

Art. 42. *Dewan Cutchery* is the principal *Cutchery* or office of buſineſs for the province. *Tokurree Cutchery* is a ſubordinate diſtrict *Cutchery.*

Art. 46. *Dek* is a *Ser*, or meaſure.

Art. 47. *Naikwar* is an officer of *Coon-*

dachar or matchlock *Peons*; *Tippoo*'s father was, early in life, a *Naikwar*.

Matchlock Peons are frequently employed to compel the *Reyuts* to pay their arrears, ſo that they become inſtruments of oppreſſion in the hands of the *Putteel*.

Art. 48. *Oolkee* is the name of the *Aumil*'s meſſenger.

Art. 50. *Zindigee* means thoſe of the *Reyut*'s family and relations who may have ſurvived him, as well as his effects.

Art. 52. *Coruchwaur* is a *Canary* term.

Dek Pokhta, a full meaſure.

Art. 56. *Duſtur*, the accountant's office.

Art. 57. *Kulthee* or *Cooltee* is *grain*.

Art. 58. *Peiſhears* ought to be *Paiſhcar*; he is the *Aumil*'s deputy.

Munnicaur is *Telinga* for an inferior *Aumil*.

Art. 59. *Sithee* is *Siddee,* or merchant.

Wutug is ſynonimous with *Putteel.*

Cotwaul is the officer who regulates, or rather enforces the regulations for the *Bazars* or markets.

Art. 70. *Culliſtaun* ought to be *Chriſtaun.*

Art. 77. A *Burrh* tree is a *Banian.*

A *Neem* tree is a *Murgoza.*

Art. 78. *Duba* is a cylinder.

Kubuttee, I do not know.

Art. 79. The *Kunteeroy,* an old *Myſore* coin.

Art. 91. *Stable Horſe* are cavalry, the horſes of which belong to the government. The *Sair Horſe* belong to the riders, who receive a certain allowance for man and horſe. The *Riſaladar,* or Colonel of a regiment of Stable Horſe. The *Jemadar*, or chief officer of the *Sair*.

Art. 97. *Derogha* has the charge of magazines and ſtores.

Art. 99. Diſtricts upon the coaſt of *Malabar*.

Zindiganee, live ſtock, family effects, &c.

Art. 104. *Milik-a-Tajar*, head of the merchants.

Seethee is *Siddy*.

Art. 124. *Irſaulnameh* is a letter.

Art. 126. Two books upon morality, written in Perſian.

THE

MYSOREAN REVENUE REGULATIONS

To be obſerved by the preſent and future Aumils and Seriſhtadars of the ſecond Diſtrict of Waumloor, dependent on the Cutchery of Awulpatam.

ART. I. THE *Aumil* ſhall proceed to the diſtrict, and taking theſe regulations, the ſeal of office, and the table of fees and eſtabliſhments, &c. along with him, ſhall ſeat himſelf in the Cutcherry; and having called before him the *Reyuts*, *Putteels*, *Wurykauns**, &c. inhabitants of the *Kuſbah*†, ſhall preſent them with the *Leaf*‡ *of conciliation.*

2. On the commencement of the year he ſhall give *Cowle*§ to all the *Reyuts* and

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* The orthography of this word is indiſtinct in the original.

† The principal town of a diſtrict.

‡ Beetle.

§ A promiſe or engagement from a ſuperior to an inferior.

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reſpectable inhabitants of the diſtrict, and encourage them to cultivate the lands. He ſhall alſo aſcertain in what *Reyuts'* houſes there are a number of men, and but few ploughs; and having enquired into the circumſtances of ſuch *Reyuts*, ſhall oblige thoſe who are in good circumſtances to increaſe the number of their ploughs; and in order to enable the *Reyuts* who are needy to purchaſe ploughs and to cultivate the lands, he ſhall give *Tuccavee* *, at the rate of three or four pagodas for every plough, taking ſecurity for the repayment. This *Tuccavee* is to be collected from them again in one or two years.

3. The following rules are to be attended to in parcelling out the land for cultivation: An equal proportion of lands which are dry or watered, and of thoſe which are *Ijara* † or *Hiſſa* ‡, ſhall be equally diſtributed for cultivation amongſt the old and

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* Advances of Money.

† The ſame as the *Theeka* lands of Bengal, which are leaſed to *Reyuts* at a fixed rent.

‡ The ſame as the *Bhagra* lands in Bengal, for which the cultivator does not pay any fixed tax;

new *Reyuts*; and when a *Reyut* ſows one *Khundee* of ſeed in a certain quantity of *Ijara* land, he ſhall ſow one *Khundee* and eight *Kuros* in the ſame extent of *Hiſſa* land. An account of the increaſe and deficiency of the produce ſhall be made out annually, and according to the *Cowle* the revenue ſhall be taken in money; or where ſuch ſhall be the cuſtom, the half of the produce ſhall be given up to the *Reyuts*, and the other half be retained as the ſhare of the ſovereign. Care muſt be taken that the *Hiſſa* land is to be well manured; and whoever cultivates a greater quantity of land of this deſcription than may have been allotted to him purſuant to this rule, ſhall continue to do ſo; but if leſs, he ſhall be compelled to cultivate the full proportion.

4. Throughout the villages, wherever there is ground fit for the purpoſe, the *Reyuts*, &c. ſhall be urged to extend the cultivation of ſugar cane; and in ſuch villages where the *Putteels* and *Shamboges*[*]

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but the produce of the land, whatever it may be, is ſhared between him and the Rajah or Zemindar.

[*] Accountants.

from obſtinacy fail to do ſo, they ſhall be ſubjected to a double tax, calculated upon the quantity of ſugar cane which may have been produced in another village.

5. The *Putteels*[†] *Teagecaurs*, and others, have for a long time fraudulently avoided paying the full revenue of Government lands: this is to be inquired into, and the lands are to be meaſured, and they are to be aſſeſſed like other *Reyuts*. The *Reyuts* are not to plough the lands of the *Putteels*; but the *Putteels* ſhall themſelves plough them. If any *Putteel*, &c. ſhall in future employ *Reyuts* to till his ground, the whole of the produce ſhall be taken by Government.

6. Lands which have been cultivated for a length of time by the *Shamboges*, ſhall be reſumed, and be delivered over to other *Reyuts* to cultivate; and if ſuch *Shamboges* ſhall deſire to have other land given to them in lieu of their wages, land which is lying waſte ſhall be given to

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[*] Revenue Officers.

them; if they do not aſk for land, they ſhall receive their wages in money, according to the eſtabliſhed rate.

7. *Reyuts*, &c. belonging to the *Ijara* lands, who are connected with the *Shamboges*, often avoid paying the full revenue. Strict enquiry muſt be made into this abuſe, and it muſt be corrected by impoſing upon them the eſtabliſhed rate of aſſeſſment: and no relaxation muſt be allowed of in the obſervance of this rule, upon any account.

8. Two *Mozas*[*] ſhall not be farmed to the ſame perſon: one *Moza* only ſhall be given in farm to one perſon; and previouſly to this being done, an accurate liſt of all the old and new inhabitants, and an account of the groſs receipts, ſhall be made out, according to which the leaſe ſhall be granted, and a *Mochulka*[†] be taken. If a farmer, neglecting the cultivation of his farm, and ſuffering the lands to lie waſte, ſhall impoſe fines upon the *Reyuts*, and

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[*] Villages.

[†] Security Bond.

make undue exactions from them to enable him to fulfil his own engagements, he ſhall be made to pay to Government the amount of ſuch undue exactions, over and above the ſtipulated rent. Meaſures muſt alſo in future be adopted to prevent any perſon from levying oppreſſive fines, &c. from the *Reyuts*; and defaulters in this reſpect ſhall be made to pay the amount of ſuch exactions, and be moreover fined themſelves.

9. The *Aumil*[*] of a diſtrict ſhall make a circuit through all the villages under his authority, and agreeably to the *Mochulka* entered into by him, diſtribute the aſſeſſment upon the *Reyuts* according to the produce raiſed; and if by ſuch means he can collect ſufficient to fulfil his engagements, well and good; but if, on the contrary, he ſhall farm out the *Mozas* to *Putteels* and others, and occaſion deficiency, he ſhall make good ſuch deficiency himſelf. If the *Putteels* and others ſhould, by want of attention, fail to realize the diſtributed aſſeſſ-

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[*] Superintendant.

ment, he ſhall inflict corporal puniſhment* upon the *Putteels* and *Shamboges*, and oblige them to make it good.

10. In caſe deficiency ariſes in the ſum engaged for, the *Aumil* ſhall procure new *Reyuts*, whom he ſhall provide with new ploughs, and by advancing *Tucavee* to them, enable them to complete the cultivation, ſo that the amount ſpecified in the engagement be realized. And if, on the contrary, he ſhall diſcharge the amount of his engagement by levying fines and undue exactions, ſuch fines and exactions ſhall not be allowed to go towards the diſcharge of his engagement, and he ſhall be ſtill compelled to make good the deficiency which will have ariſen thereupon.

11. A *Putteel* has been attached to every village from times of old; wherever it happens that the perſon holding this office is unfit for it, another who is capable ſhall be choſen from amongſt the *Reyuts*, and be appointed to it; and the former *Putteel*

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* Practiſed under the Company's Government alſo.

ſhall be reduced to the condition of a *Reyut*, and be made to work at the plough; and the buſineſs of the office of *Putteel* ſhall be made over to the new one.

12. The *Shamboges* of the *Athoonee* and *Ahaſhaum** ſhall not be employed in the direction of affairs, nor ſhall farms of villages be given to them, but they ſhall only be employed in keeping accounts. If it ſhould appear that any thing contrary to this rule is practiſed, you † will have to anſwer for it.

13. The *Reyuts* of each village ſhall decide amongſt themſelves all diſputes which may ariſe amongſt them reſpecting caſt, and the inhabitants of other villages ſhall not interfere therein. A breach of this is to be puniſhed by fine.

14. In the diſtrict above mentioned there

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* The *Ahaſhaum* is ſuppoſed to mean the houſehold of the ſovereign.

† The officer to whom the order is addreſſed.

are ſeveral *Tallaubs**, the produce whereof is *Hiſſa*†. The *Aumil* ſhall go himſelf and ſee that the lands are not left uncultivated, and that the produce be increaſed; and when the produce is ready he ſhall attend in perſon, and having ſeen the grain threſhed, ſhall take the half of it for Government.

15. Land which has lain fallow ten years ſhall be delivered to *Reyuts* to cultivate, upon *Cowle*; the firſt year they ſhall be exempt from paying any revenue, and the ſecond year they ſhall only pay half of the cuſtomary aſſeſſment; but the third year the full amount thereof ſhall be collected from them. Land which is barren, mountainous, and rocky, ſhall alſo be given to the *Reyuts* to cultivate; and the firſt year they ſhall be entirely exempted from the payment of revenue; the ſecond year they ſhall be aſſeſſed at only a fourth of the uſual rate; and the third year at one half; but the fourth year they ſhall be aſ-

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* *Tallaubs*, I imagine, here means low marſhy tracts.

† Shared equally between the ſovereign and the cultivator.

ſeſſed at the full rate. The ſame rule is to be obſerved with reſpect to lands of the above deſcriptions, the produce of which is ſhared between Government and the *Reyut*.

16. If a *Reyut* ſhould offer to farm a *Moza* upon an annually increaſing aſſeſſment, and it ſhall appear that the *Moza*, which is in a ruinons condition, may be brought into a flouriſhing ſtate by cultivation, a *Cowle* of three years ſhall be granted to the cultivator for that purpoſe, and from the fourth year the terms of the leaſe ſhall be fixed according to the produce of the lands.

17. The cultivation of *Nukhood*, *Coolty*, and *Moot* *, muſt be encouraged to the utmoſt, and *Cowle* be given to the *Reyuts* for that purpoſe.

18. Wheat and barley are very little cultivated in the diſtrict. It is therefore ordered, that in villages where it has never been ſown, lands which are aſſeſſed at five pagodas, ſhall, upon their being cultivated

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* Different kinds of pulſe.

with wheat and barley, be aſſeſſed at four pagodas only, until the fourth year, when the aſſeſſment ſhall be impoſed at the uſual rate. And in villages, where theſe articles are produced, the cultivation of them ſhall be encouraged by giving *Cowle* to the *Reyuts.*

19. It is forbidden throughout the dependencies of this Government to plant *Bang*; and the *Reyüts* muſt be informed, that whoever ſhall plant this ſhrub is to be fined. If any *Bang* ſhould be remaining of laſt year's growth, or ſhall have been brought in from other countries by traders, a duty ſhall be levied upon it of double the fixed rate; and whoever ſhall by ſtealth plant *Bang* behind their houſes or in their gardens, ſhall be fined.

20. Let 200 trees of the Mango and other choice fruits be planted on ſome of the beſt ground in every village, and be taken particular care of; and let report be made of them to the *Huzzoor* *.

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* Literally the *Preſence,* the *Sovereign.*

21. If any perſon take poſſeſſion of deſerted* plantations of Beetle-nut and Cocoa-nut trees, &c. in the diſtrict, and ſhall not pay the *Kundaya*† thereof to Government, ſuch plantations, upon diſcovery being made of them, ſhall be ſequeſtered, and people ſhall be employed on the part of Government to cultivate them properly, ſo that the number of fruit trees, *Turcarree*‡, &c. may be increaſed. The particulars of the trees ſhall be entered in an account, and the *Muhuſſool*‖ thereof be delivered to Government, and be entered in the offices. There are alſo many perſons who poſſeſs plantations without paying rent. In all ſuch caſes, whenever it ſhall become known, they are to be aſſeſſed like other *Reyüts*. You are alſo to take a ſhare of the *Tuccavee*, &c. or whatever grows under the fruit trees.

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* In the original *Bey-wawris*, which, though literally meaning heirleſs, I imagine, in its preſent application, ſignifies deſerted.

† The revenue paid to Government.

‡ All greens that come under the denomination of pot-herbs.

‖ Produce.

22. The whole of the Roſin, Aloes-wood, Lack, Wax, and Dammer, produced in the diſtrict, is to be reſerved with great care, and no improper conſumption of theſe articles is to be allowed of; but carriers are to be employed to tranſport the whole of it to *Agran Puttun* *; and in future, throughout the diſtrict, proper ſpots of ground are to be choſen in every village, and 2000 pine and ſaul trees are to be planted and taken the utmoſt care of; and if there are any trees of theſe deſcriptions within the tenements of the *Reyuts*, a price is to be fixed upon the produce of them, which is to be purchaſed, and the price ſo fixed is either to be ſet off againſt the *Reyut*'s rent, or to be paid to him in ready money; and of theſe articles not one atom is to be ſuffered to go out of the country.

23. Trees of Teak-wood and Acacia, the wood of which is required by Government for making the wheels of gun-carriages, &c. are not to be felled; when they are wanted for the ſervice of Government, an

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* The magazines of *Seringapatam*.

order from the *Huzzoor* is to be obtained, upon which they are to be cut down. Wherever the ſeed of the Teak tree is to be met with it muſt be obtained, and during the rainy ſeaſon it muſt be ſown on the banks of rivers, and at the bottoms of hills, ſo that the quantity of theſe timbers may increaſe.

24. Throughout the diſtrict wherever there are Sandal trees which have come to perfection, they are to be cut down, and the ſtems, roots, and branches of them, are to be collected together, and an account having been taken of them, ſpecifying their weight, they are to be tranſported to *Agran Puttun.* It is alſo ordered that Sandal wood ſhall be planted in great quantities, wherever good ground is met with, watered by running ſtreams, rivers, and rivulets; and no perſon ſhall be permitted to cut down a ſingle Sandal tree without the order of the *Huzzoor*, and if any one ſhould by ſtealth do ſo, he ſhall be fined in the ſum of 500 rupees.

25. You are to collect all the Tamarind

and *Khiar Diſhtee*, that is to ſay, *Sikakauhtee**, in your diſtrict, whether on plantations or in the woods, excepting what may be produced within the tenements of the *Reyuts*, which you are not to touch.

26. *Reyuts* who ſhall make new plantations of Beetle-leaf, ſhall only be ſubjected to pay half the uſual tax during the firſt three years; but from the fourth year they ſhall be put upon the ſame footing as other planters.

27. *Reyuts* who ſhall make new plantations of Beetle-nut trees ſhall be exempt from the payment of any tax during the firſt five years; from the ſixth year they ſhall be aſſeſſed at half the eſtabliſhed rate, until the trees bear fruit, from which time they ſhall pay the full eſtabliſhed tax, or ſhare the produce, as may be the cuſtom.

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* *Sikakauhtee*, a plant of the genus *memoſa aſperata*, the ſeed and leaves of which being bruiſed, or made into flour, is uſed in waſhing the hair and body. The plant itſelf is covered with ſtrong prickles, and is made uſe of to fence incloſures.

28. Whoever makes new plantations of Cocoa-nut trees ſhall be exempt from the payment of any tax for the firſt four years; the fifth year he ſhall pay one half of the eſtabliſhed tax; and the ſixth year the whole, or a ſhare of the produce, as may be the cuſtom; and during four years, whatever quantity of *Turcaree* is produced in theſe plantations ſhall be given up to the *Reyuts*.

29. An account ſhall be taken of all the houſes of the *Reyuts*, &c. of all *caſts* throughout your diſtrict, ſpecifying the names of the villages, the number of ploughs, the quantity of ſeed ſown, and of land tilled; the number of workmen, their families and children; with their various *caſts* and occupations. In forming theſe accounts, great precaution is to be obſerved, to prevent its creating any alarm amongſt the *Reyuts*. Every year the increaſe or diminution of agriculture and population is to be obſerved in the manner following: The *Shamboges* of the villages are to prepare and tranſmit the ac-

counts to the *Simpt*[*], and the *Shamboges* of the *Simpt* are to form the complete account, and tranſmit it to the *Aumil* of the diſtrict, who is to prepare one general ſtatement, giving a full view of the population and cultivation of the country, and depoſit it in his Cutchery; from whence it is to be forwarded to the *Huzzoor*; and as the month of *Zeebuje* is appointed for the inſpection of theſe accounts at the *Huzzoor*, they muſt be depoſited in the Cutchery in the month of *Rumzaun*. It will be proper when you commence the numeration of the houſes and inhabitants, to give it out, that the purpoſe for which you are come to their houſes is to ſee whoſe expences exceed their means, and to aſſiſt ſuch perſons with advances of *Tuccavee*: in this manner you are to get the numeration effected.

30. The month of *Rumzaun* of every year is fixed for the inſpection of the *Waſilbakee* and *Jummabundy* accounts of your

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[*] The ſame as *Turruff*, in Bengal, one of the ſubdiviſions of a diſtrict.

diſtrict; you are therefore to be careful that theſe accounts are prepared and tranſmitted to your Cutchery in the month of *Shabaun.*

31. After the end of the year the *Aumil*, *Seriſhtadars*, and *Shamboges*, ſhall go through the diſtrict to every village, and ſhall take a particular account of the meaſurement of the lands by the *derra ſultaunee**, ſpecifying the quantity of land appertaining to each village, and how many *lubs* (each *lub* containing 82 *derrahs)* have been ſown by one *Khundee* of ſeed.—Alſo the quantity of land covered by tanks, rivers, and ſtreams, together with the lands of the *Deoſtaun*† and the Bramins. The *Enaum* lands, public roads, gardens, &c. diſtinguiſhing the cultivated and the waſte, the watered and the dry, as alſo the ſoil, whether of the firſt, ſecond, third, or fourth, quality. Moreover, what quantity of grain is produced in each from one *Khundee* of ſeed, with a

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* For the explanation of this and the other meaſures which follow, ſee articles 74 and 76.

† Hindoo pagodas.

ſpecification of the revenue, or the ſhare of produce which it yields. This account is to be taken down in the preſence of the *Reyuts*, from whom a *Mochulka* is to be taken; and agreeably thereto a general account of the lands of all the villages in the diſtrict, according to the ſtandard of meaſurement above ſpecified, is to be prepared, and every year tranſmitted to the *Huzzoor* and to your Cutchery, and you are alſo to keep a copy thereof in your own office.

32. If, at the time when the above account is forming, the *Shamboges* and others, from apprehenſion of the diſcovery of their defalcations, ſhall inſtigate the *Reyuts* to throw obſtacles in the way of its being done, and they be detected, they ſhall be ſeverely reprehended and fined.

33. All lands under the denomination of *Inaumaut*, (excepting the *Deoſtaun* and the lands of Bramins) and all lands under the denominations of *Kutcodukee* *, *Aoluk Maunum*, *Meerkunthee*, *Joſee*, *Bhut-wurtee*, *Too-*

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* The orthography of theſe words is uncertain.

tee, *Tuallaruſs*, &c. appertaining to the villages, ſhall be brought into the meaſurement, and ſhall be included in the *Jumma*; and the *Inamaut* lands which are to be continued to the proprietors, ſhall be written off againſt the *Jumma* in the accounts. Whoever is under engagement to perform ſervice, ſuch ſervice ſhall be exacted from him.

34. *Putteels* and others have made tanks, wells, ponds, nullas, &c. at their own expence, and the land taken up by ſuch tanks, &c. is held by them as *Enaum Kutcodukee*. This *Enaum* ſhall be continued to them, but they ſhall be obliged to keep ſuch tanks, &c. in repair; Government ſhall not have to repair them.—They ſhall alſo be made to dig up the mud from the tanks, &c. and embank them therewith. If an *Enaumdar* has not the means to repair a tank which is gone to ruin, it ſhall be done by Government, and a yearly aſſeſſment, proportioned to the expence of the repair, ſhall be levied upon the *Enaumdar*. The *Tumgha* lands of forts and caſ-

tles, and the borders of incloſed villages, ſhall be continued as uſual.

35. The following rule is to be obſerved in making the repairs of ſuch tanks, wells, nullas, &c. as immediately belong to Government.

The *Aumil*, *Mutſuddy*, and *Hircarrahs*, ſhall go and inſpect the tanks, &c. themſelves; and in making the repairs ſhall be particularly attentive to the advantage of Government, and to the increaſe of the produce. A particular account of the meaſurement of the work repaired, by the eſtabliſhed ſtandard, ſhall be kept in the offices of the *Mutſuddies* and *Shamboges* of the villages; and the wages of the workmen ſhall be paid to them, taking their receipts for it. Buffaloes ſhall be uſed for conveying the mud for embanking the tanks every year, and an account ſhall be kept by the *Shamboges* of the quantity of mud thrown every day round every tank.

36. If any perſon ſhall, at his own expence, dig tanks, wells, &c. throw up

ramparts, build ſmall forts or baſtions, or people a village, upon its being aſcertained from the *Mokuddums* * and cultivators upon the ſpot, a quantity of ground (in fixing which you are to be regulated by the cuſtom of the place) ſhall be given to him as *Inaumkutcodukee*; and if no ſuch cuſtom ſhall prevail at the place in queſtion, inquiry ſhall be made at the villages round about, and land be given to him as *Enaum*, according to what may be found to be the cuſtom in thoſe villages.

37. In your diſtrict, the period fixed for the payment of a *Kiſt* † is four months; and from the beginning to the end of the year, the whole of the collections are to be made in three *Kiſts*, and after deduction being made of the charges, the money is to be ſent to your Cutchery, and a receipt to be taken for it. At the commencement of the month of *Wauſyie Bhauderpud* ‡, you are to adjuſt the accounts of the *Reyuts*, and by the end of that month the whole

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* Principal Reyuts. † Inſtalment.

‡ The 6th month of the year. Vide Art. 123.

of the revenue muſt be collected and paid in to Government.

38. It is ordered, that in a diſtrict which pays 10,000 pagodas, whenever 500 pagodas ſhall have been collected, they ſhall be immediately remitted to the Cutchery. You will obſerve what is the *Jummabundy* of your diſtrict; and accordingly as the money is collected, you will remit it to your Cutchery.

39. You are to require the farmers of villages to tranſmit their rents according to the *Kiſtbundy*, under charge of *Tubuls*[*]; and if they fail to do ſo, you are to reprimand them, and put others in their places.

40. *Hircarrahs* who are employed to preſs workmen, frequently uſe them ill, and extort money from them.—This muſt be inquired into, and forbid; men are to be preſſed for the ſervice of Government only; and if the *Hircarrahs* uſe them ill,

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[*] The ſame as Pykes, *i.e.* Revenue Peons.

or take money from them, they ſhall be puniſhed.

41. The *Aumil*, *Seriſhtadars*, and *Shamboges*, ſhall attend at the Cutchery of Government from nine o'clock in the morning till five o'clock in the evening, and do their buſineſs. They may then go to their homes, but they are to return to the Cutchery at eight o'clock in the evening, and remain there till three in the morning; in which time they ſhall prepare and complete the accounts of the day, and having ſealed and ſigned the accounts, ſhall tranſmit them to the *Huzzoor* and to their Cutchery; they may then retire to reſt.

One *Putteel* or *Shamboge* of a village ſhall not viſit at the houſe of another. No public officers ſhall tranſact buſineſs in their own houſes, but only at the cutchery. Monthly accounts ſhall be tranſmitted to their reſpective Cutcheries, and the ſtate of the diſtrict ſhall be reported every week.

42. Whenever commiſſions or orders of Government ſhall be iſſued from the *Dewan*

of your Cutchery, at the *Huzzoor*, and the *Tokuree* Cutchery, immediate obedience ſhall be paid to them, on pain of the diſpleaſure of Government.

43. The *Reyuts* of villages are accuſtomed to expend their money upon travellers, and in celebrating feſtivals: they are now forbid to ſpend their money upon travellers; and it is ordered that when *Reyuts* are deſirous of expending money in this way, they ſhall only be allowed to expend one pagoda out of one hundred in every village; there is no occaſion for them to ſpend more.

44. You are to ſee that the people belonging to the *Athoonee* are regularly muſtered, and are to pay them their wages into their own hands, according to the eſtabliſhment: *Houlcundayah* land ſhall not be given them.—[Here follows a repetition of the 6th article.]

45. At the time of making the *Jummabundy* of the diſtrict, ſuitable dreſſes ſhall be preſented to the *Reyuts* and *Putteels*, &c.

the coſt of which will be paſſed in the accounts.

46. For keeping the accounts of the diſtrict, the *Seriſhtadars* and *Shamboges* are to be allowed the daily expenditure of one quire of coarſe paper, and one *dek* of lamp oil. Whatever is really expended out of this allowance, ſhall be paſſed in the accounts: the *Shamboges* are to take care in future, not to write upon *kirrit* *; accounts written upon paper will be attended to; and not accounts written upon *kirrit*.

47. The *Naikwars* of the *Coondachar* take bribes from the *Putteels*, &c. and become ſecurities for them to Government; it is now forbidden to accept of the *Naikwars* as ſecurity, the ſecurity of reſpectable *Putteels* and *Shamboges* is to be taken.

48. *Aumils*, *Seriſhtadars*, *Shamboges*, &c. when they viſit the villages, have been accuſtomed to take *Aloofa* †, &c. from the *Reyuts*. There is no need to do this in fu-

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* Palm leaves.

† Diet money.

ture; and whoever ſhall tranſgreſs in this reſpect, ſhall fall under the diſpleaſure of Government. There is alſo no occaſion to ſupply with fuel, &c. the *Oolkees* who are ſent by Government to collect the *Tullub*: neither is there occaſion for the *Reyuts* to give fuel, &c. to your people who go into the villages to collect money: the *Puiteels* of the villages are to be ſtrictly enjoined to prevent the conſumption of firewood *: if any perſon ſhall expend this article, the *Aumil* ſhall be made to account for it.

49. After the *Aumil* ſhall have arrived in the diſtrict, if, owing to his oppreſſion, any of the *Reyuts* who were in the country upon his arrival ſhall abſcond, the *Aumil* ſhall be made to pay twenty pagodas for every plough of a reſpectable *Reyut* who has fled, and ten pagodas for every plough of the poor *Reyut*.

50. You are to aſcertain from whom balances of former years are due: from thoſe

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* Suppoſed to mean firewood laid up for the public ſervice.

who have the means to pay, you are to enforce the payment of the full amount, and from ſuch as are poor, you are to receive payment by inſtallments—*Reyuts* who have fled the country are to be encouraged to return, and the balances due from them are to be recovered by gentle means; and where balances are due from *Reyuts* who are dead, you are to recover it from their *Zindigee* *, if they had any; and if not, you are to take a *Mochulka* † from the *Putteels* and *Reyuts* of the village, and write them off in your accounts.

51. If any perſon ſhall deliver in a ſtatement containing charges of corruption againſt the former or preſent *Aumils*, *Seriſhtadars*, *Shamboges*, &c., or againſt the farmers or *Putteels*, the parties ſhall be made to appear, and the money ſhall be recovered from them. If any altercation ariſes, refe-

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* Suppoſed to ſignify property, or the means of ſubſiſtance.

† Means here a certificate that the deceaſed left no property; or an obligation to apply the property that ſhall afterwards be diſcovered, to the liquidation of the arrears of rent.

rence ſhall be made to the *Huzzoor* and to your Cutchery; and whatever directions may be iſſued from thence ſhall be obeyed. If in future, upon ſuch charges being preferred, you ſhall conceal and not examine them, and it ſhould come to the knowledge of the *Huzzoor* and be proved, you ſhall not only be made to pay the money in queſtion, but alſo be fined.

52. There are many *Koruchywaurs*, thieves, and highway robbers, in your diſtrict: you are to find them out and apprehend them, with their women and children; and having ſelected from them all the young boys and girls who are wanted by Government as ſlaves, you ſhall provide them with a ſuitable allowance for their diet, at the rate of one ſeer of rice and one pice per day, one with another, and ſend them with great care, under charge of the *Kelladar*, to the *Huzzoor*; the remainder, you ſhall cauſe to be bound by the waiſt with ropes, and employ them in carrying earth for the ſervice of Government; and you ſhall allow each of them one *dek pokhta* of flour of *Raugy*, and

a copper *Cauſs**. You ſhall alſo report their condition to the *Huzzoor*, and to your Cutchery; and obey ſuch orders as ſhall be iſſued to you reſpecting them.

53. If any traveller, or perſon who is heirleſs, &c. ſhall die within your diſtrict, his property ſhall be ſeized for Government; and if any perſon ſhall take poſſeſſion of the property of one who has died without leaving an heir, enquiry ſhall be made, and twice the value ſhall be taken from him; and if afterwards an heir to the property ſhould appear, it ſhall be delivered over to him, and his receipt be taken for it.

54. The horſes and bullocks belonging to Government are kept in your diſtrict to graze: you are to conſider the care of theſe cattle as a charge of the firſt importance. If the *Aumil*, *Killedar*, *Seriſhtadar*, *Shamboges*, &c. ſhall make uſe of a horſe or a bullock belonging to Government, five hundred rupees for each horſe, and twenty pagodas for each bullock ſhall be taken from

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* A caſh or pice.

the perſons who made uſe of them, and they ſhall be diſmiſſed from their offices, and be turned out of the country.

If any perſon who finds a ſtray horſe or bullock bearing the Government-mark, ſhall detain it in his own poſſeſſion, you ſhall puniſh ſuch perſon.

55. If any perſon belonging to the army ſhall take up his abode in your diſtrict, without having a paſs from Government, he ſhall be ſeized, and information thereof ſhall be ſent to the *Huzzoor*, from whence whatever order is iſſued in the matter ſhall be obeyed. Merchants and people of the country are not to be ſtopped becauſe they have not paſſes; but public ſervants, and other perſons are not to be ſuffered to go without one: the obſervance of this rule is to be enforced at every village.

56. You are to aſcertain the exact diſtance between every town and village throughout your diſtrict, and the number of wells in which there is water, and the number of thoſe that are dry on the roads; as alſo

what thickets, hills, ſtreams, embankments, plains, and tanks there are in the way, and what particular ſpots are fit for halting-places for an army. An account of theſe particulars is to be made, and kept in the *Duſteer*, and one copy thereof is to be tranſmitted to the *Huzzoor*, and one copy to your Cutchery.

57. Whenever the bullocks employed in the ſervice of Government ſhall be ſent into your diſtrict for *Kulthee*, if there is *Kulthee* ready in the *Cuſbah*,* you are, without a moment's loſs of time, to fill it into bags, and deliver it: and if the grain ſhall be in the villages, you are, in the courſe of five or ſix days, to have it brought in, and delivered in bags, taking a receipt for it; and the bullocks are to be immediately diſpatched with the grain. In caſe of a ſingle day's delay, you are to conſider yourſelf as anſwerable for the hire of theſe cattle. When you diſpatch the bullocks, you ſhall, at the ſame time, write information of the diſ-

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* Principal town.

tance which the army may be from your diſtrict.

58. A commiſſion upon the *Jummabundy* of your diſtrict, (excluſive of the *Enaum*, *Deoſtaun*, *Akrar*, &c. lands,) of a quarter of a fanam *Kunteeroy** upon every pagoda is allowed, for diſcharging the pay of the *Aumil*, *Peiſchears*, *Beaſps*,† and *Munnicaurs*. It is expected that you keep up the full eſtabliſhment of *Munnicaurs* and *Beaſps*, and pay them their fixed allowances, and taking the remainder for your own wages, fulfil your duty. If you keep more or leſs than the eſtabliſhment of *Beaſps* and *Munnicaurs*, you ſhall refund the difference of the wages. The *Aumil*, and other officers in the revenue department, ſhall not trade; if they do, they will be made to forfeit double the amount of the concern in which they are found to be engaged.

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* Suppoſing the *pagoda* to be worth 13½ *fanams kunteeroy*, the commiſſion for the payment of the revenue officers, and eſtabliſhments mentioned in this article, is ſomething leſs than 2 per cent on the revenue.

† Diſmounted horſemen.

59. Rules to be obſerved in purchaſing articles that are required for the ſervice of Government:

A monthly price-current ſhall be made with the aſſiſtance of the *Sithee*, *Wurtuk*, *Cotwaul*, &c., for the *Bazars* in your diſtrict, which price-current ſhall be ſigned and ſealed by you.

If *Kootſhee* * ſells in the *Bazar*, by the price current, at 15 *Deks* for a *Fanam*, you ſhall take it at the rate of 17, and pay the money to the merchant, taking his receipt; and where the eſtabliſhed price of *rice*, *tooir*, *moung*, &c. ſhall be 10 *Deks* for a *Fanam*, you ſhall take 11. And the following are the rules to be obſerved in the purchaſe of articles which are ſold by weight:

If the price of *Ghee*, oil, and iron utenſils, &c. ſhall be at the rate of 2 pagodas per *uttul*, † you ſhall deduct a *Fanam* out of every *Pagoda*, and pay the purchaſe money; one *Fanam* out of every *Pagoda* ſhall alſo be deducted from the price of cloths, ſheets, blankets, thread, &c., and the purchaſe money ſhall be paid to the merchant, taking his receipt ſpecifying the particulars.

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* A ſort of pulſe. † Maund.

60. You are to keep up an eſtabliſhment of bullocks in the ſervice of Government in your diſtrict, at the rate of 2 bullocks for every thouſand pagodas of your *Jummabundy*; and you are to allow one pagoda *Kunteeroy* per month for the hire of each: whatever goods or articles are required for the ſervice of Government, are to be tranſported upon theſe bullocks, every one of which is to carry a load of 90 full *deks*, or a weight of 6 *uttuls*; and theſe bullocks, when conveying goods, are to travel at the rate of 4 *Sultaunee kurohs* a day, and at the rate of 6 *kurohs* a day when returning unloaded. You are to provide pads and ſaddles, and one man to every two bullocks for the care of them; and you are never to keep theſe bullocks unemployed, but be conſtantly and ſucceſſively ſending them with loads of goods.

Whenever theſe bullocks ſhall be wanted

by Government, you are to collect them together, and ſend them in a drove, with an account of them.

If any of theſe bullocks ſhould be of a ſmall ſize, you are nevertheleſs not to diminiſh their loads : the proprietor of ſuch bullocks muſt either bear the load himſelf, or find bullocks that will carry them.

61. If a greater quantity of *kulthee*, or other articles ſhall be ordered, than can be tranſported to the army, to the *Moodeekhana**, or to *Agran puttun*, upon the bullocks in the ſervice, others are to be hired for the occaſion ; and the rate of hire to be paid for them, is one *Fanam* for every diſtance of 4 *Sultannee Kurohs* which they may travel ; and each of theſe hired bullocks is to be diſpatched with a load of 105 full *deks* of grain, or eight *uttuls* in weight. The hire, as above fixed, is to be paid, and a receipt to be taken. Frequent applications are not to be made to Government about paying hire.

[illegible]

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* Purveyor's office.

ROYAL ASIATIC

62. Formerly the cuſtoms were made a ſeparate farm; but this farm is diſcontinued, and the cuſtoms are to be collected at each *Moza* throughout the diſtrict, and are to be included in the *Jummabundy*.

63. The *Deoſtaun* lands are all to be reſumed throughout your diſtrict; and after aſcertaining to what *Simpts** they formerly appertained, you ſhall re-annex them, and include them in the *Jummabundy* of thoſe *Simpts*.

64. Whenever the towers and fortreſſes of the villages in your diſtrict are ſurrounded by hedges of *Sikakaubee* and *Cujcu*, you are to raiſe behind ſuch hedges, other hedges of *Boha* trees, otherwiſe called the *Munjeenaur*; where there are no ſuch hedges as above deſcribed, you are to make them of *Sikakaubee*, *Cujca*, and *Boha*.—You are alſo to encloſe plantations and fields with the *Boha*, and give ſtrict orders that no one ſhall break them without permiſſion from the *Aumil*. You are to make the *Reyuts*

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* See note to the 28th article.

deliver annually a quantity of *Boha*,* in the proportion of 5 *Utteels* to every 1000 pagodas in the *Jummabundy* of your diſtrict, and are to ſend it to your Cutchery upon the bullocks which are kept in the ſervice of Government.

65. The repairs of ſuch forts, &c. as belong to the *Ummul*, are to be made by the *Aumil*; and the repairs of thoſe which belong to the department of the *Coondachar* and *Kelladar*, are, according to the regulations, to be made by the *Kelladar*—but the whole expence of theſe laſt repairs is nevertheleſs to be entered in your accounts of buildings.

66. The *Aumil* of the diſtrict ſhall firſt take a firelock himſelf, and ſhall require of the *Reyuts*, and of the *Muſſlemaun*, *Mahrattah*, and other inhabitants of the *Cuſbah*, that every houſe ſhall furniſh one man with a firelock, and on every Friday theſe men ſhall be aſſembled before the *Aumil*,

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* This muſt mean the Bark of *Boha*, which is uſed for making ropes.

and made to go through the exerciſe.—And in every village throughout the diſtrict, the inhabitants ſhall be required to keep firelocks, and to aſſemble and go through the exerciſe every Friday; and every abſentee ſhall be fined in the ſum of 5 fanams—Regular muſter-rolls and accounts of the fines are to be kept and tranſmitted to the *Huzzoor*: theſe fines are not to be included in the *Jummabundy*.

67, In the fort, there is a houſe belonging to Government, appointed for the Cutchery: beſides this, if there ſhould be any other houſe belonging to Government, for the reſidence of the *Kelladar* and *Aumil*, well and good; otherwiſe houſes, containing each of them twenty *Cheſhmais*,* ſhall be erected at the diſtance of 50 *Deras* from the Cutchery, at the expence of Government, for the *Kelladar* and *Aumil*, and they are to be kept in repair by Government—One of theſe buildings is for the reſidence of the *Kelladar*, and the other for the *Ummuldar*; and whoever happens to be the *Aumil* and *Kelladar* ſhall occupy them; there is no occaſion for more than twenty *Cheſhmais* in each. The *Kelladar* and *Aumil* ſhall ſit and tranſact their buſineſs together in one of the *Cheſhmais* of the Cutchery—If there is no Cutchery in the fort, a Cutchery containing 7 *Cheſhmais* ſhall be built, and they ſhall both tranſact buſineſs in it.

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* This word, it is ſuppoſed, means apertures for air and light, doors and windows.

68. If the *Reyuts*, in diſcharge of their rents, ſhall offer gold, ſilver, copper, or braſs, theſe articles are not to be diſpoſed of to traders, but are to be purchaſed for Government, according to the price-current of the *Bazar*; and to be entered in the accounts of the office, and to be forwarded with the account of them to the Cutchery at the ſame time with the ſupplies of ſtores. If in breach of this rule you ſhall allow theſe articles to be diſpoſed of to merchants, and receive the purchaſe money on account of Government, you will incur the diſpleaſure of Government.

69. The *Cauzees* and other reſpectable Mahomedans, and ſuch as follow the pro-

ſeſſion of arms, ſhall be exempted throughout your diſtrict from the payment of any houſe tax, or tax upon grain and other things which they may bring from the country for their food.

70. You ſhall ſeize all *Padres*, and *Culliſtauns* * that are to be found within your diſtrict, and ſend them under a guard to the *Huzzoor*—and you ſhall enquire and aſcertain what *Zindigie*, grain, cattle, land, and plantations, &c. they poſſeſs, and ſhall ſequeſter the whole thereof for Government; and you ſhall deliver over the lands and plantations to other *Reyuts*, whom you ſhall encourage to cultivate them, as, in caſe they are not cultivated, you will be required to make good what they ſhould have produced—In future, if any perſon of the caſt of *Culliſtaun* ſhall take up his abode in your diſtrict, you ſhall, according to the above directions, ſeize him, with his family and children, and ſend him and them to the *Huzzoor*.

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* Chriſtians.

71. The following rules are to be obſerved in firing ſalutes on days of rejoicing, and in celebrating victories, &c.: on the day appointed for celebrating feſtivals, victories, &c., the guns are to be fired at the tenth *Gurry* of the day; and ſalutes to the *Sultaun* are to be fired at the time when he is paſſing in ſtate: ſalutes for victories obtained by commanders of troops, are to be fired according to order.

The occaſions upon which ſalutes are to be fired, and the number of guns at each, are as follow:

On the *Eede Ulmumeneen*, the 13th of *Rejeb*	20 guns
On the *Sultaun's* birth-day, the 14th of the month of *Toolooee*	30
The *Eede* of *Rumzaun*, &c., in the month of *Showaul*	20
The *Eede* of *Zeehuje*, on the 10th of that month	20
The anniverſary of the *Sultaun's* Reign, the 3d of *Beyhauree*	30
A victory obtained by the *Sultaun*	20

When the *Sultaun's* Retinue is paſſing	30 guns
For victories by Commanders and Officers of the Army	10

72. Wherever there are Moſques in your diſtrict; there are *Cauzees*, *Moolas*, and *Mozins*. You ſhall tranſmit a ſtatement of the allowances given to theſe perſons, and the *Enaum* lands held by them, under yours and the *Kelladar*'s ſeals, to the Cutchery; and continue them according to their *Sunnuds*—You are to collect together the children of the Mahomedan inhabitants of the *Cuſbah*, &c., and cauſe them firſt to be taught calculation and accounts, and afterwards to read books; and you ſhall keep and tranſmit an account of all children who are inſtructed in reading; whoever will become a *Muſſulmaun*, the *Cauzee* ſhall initiate him, and his name ſhall be written down on the liſt of the faithful: care is to be taken that no other perſon than the *Cauzee* ſhall, in his own houſe, make converts of male or female ſlaves—wherever there is no Moſque, a Moſque of 5 *Cheſhmais* ſhall be built, and *Moolas* entertained at a monthly

allowance of 10 *Fanams*, and a quantity of ground yielding 10 *Fanams* ſhall be granted for the purpoſe. The *Putteels*. ſhall alſo furniſh a daily quantity of oil, weighing 2 *Fulooces*,* to light the Moſque; and land for the ſupport of the expence of the oil ſhall likewiſe be appropriated, and the *Moolas* ſhall be enjoined to inſtruct the Mahomedan children in reading, and ſhall read prayers to the Mahomedan inhabitants.

73. Every perſon who ſhall become a convert to the Mahomedan faith, if he be a *Reyut*, ſhall only pay half the uſual aſſeſſment, and ſhall be exempted from the payment of houſe tax; and if he is a dealer in merchandize, his goods ſhall paſs duty-free. Beſide this, there are other rules laid down in the regulations for the *Cauzees* of the *Simpts*, a copy of which you muſt obtain from the office, and adhere to them.

Heretofore the meaſure of a *Khundee* has been of various capacities; they are all now to be diſcontinued, and the following ſtandard of meaſure is fixed—The weight of 30 *Fanams Kunteeroy* is one rupee; 24 rupees make one light *Dek* *; 3 and ½ light *Deks* are equal to one full *Dek* † weighing 84 rupees; 16 full *Deks* make one *Kuro*—and 20 *Kuros* one *Khundee.* It is ordered that according to this ſtandard, meaſures ſhall be made in all the diſtricts, with Government-ſtamps upon them; and that all grain be bought by theſe meaſures filled to the brim: that the weight may be exact to a ſingle *Dek.* It is alſo ordered that all the old wooden meaſures be broken, and that the old weights and meaſures of iron, &c. be delivered up to Government.

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* Pice.

A *Rupee* is to be denominated *Joze*; a *Kuro*, *Beyd*; and a *Khundee*, *Abia*; and by theſe new names they are to be expreſſed in all accounts.

75. The former names of *Seer*, *Derra*, and *Maund* are to be diſcontinued; and throughout all the diſtricts, weights of the

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* In the original *Dek Khaun.*

† In the original *Dek-Pokhta.*

under-written names and ſtandard are to be made, with the Government-ſtamp upon them, and to be every where uſed in their ſtead; and they are to be expreſſed in all accounts by the names now given; and all the old weights are to be thrown away.—The *Seer* is to be called *Dek*; and the *Dek* is to weigh 24 *Rupees*. The *Derra* is to be called *Hub*; and the *Hub* is to weigh 10 *Deks*. The *Mun* (Maund) is to be called *Uttul*; and the *Uttul* is to weigh 4 *Hubs* or 40 *Deks*.

76. A *Derra Sheraiee* has been fixed upon to be uſed in meaſuring lands, and in building fortifications, &c. It is ſent to you, and you are to cauſe the meaſurement of lands, &c. to be made by this *Derra*. Thirty-two *Derras* are to make one *Lub*; and the meaſurement of all lands is to be expreſſed in *Lubs*.

77. The meaſure of the *Derra* is founded upon the *Culma Teyeebee*,* in which there are 24 letters, and contains 24 *Niranguſhts*;†

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* The Mahomedan confeſſion of Faith.

† A Thumb-breadth.

that is to ſay 24 *Niranguſhts* make half a *Derra Sultaunee*, and 48 *Niranguſhts* make a complete *Derra*. The meaſure of a *Niranguſht* is determined as follows: 10 grains of fine rice, weighing 6 *Tahas*, make 1 *Niranguſht Jowan*;* 7 grains of coarſe rice, weighing 6 *Tahas*, make 1 *Niranguſht*; 7 grains of wheat, weighing 4 *Tahas*,† make 1 *Niranguſht*; 3 *Niranguſhts* make 1 *Gerra*; 8 *Gerras* ½ a *Derra*; and 16 *Gerras* 1 *Derra*.

77. The following Royal ſtandard is fixed for the meaſure of diſtances:

Two *Gurries* make one *Kuroh*; and 3000 military paces are equal to one *Gurrie*, each pace being the length of one *Derra Sultaunee*; ſo that 6,000 *Sultaunee Derras* make one *Kuroh*, or a journey of 2 *Gurries*.

Orders are to be given to the *Reyuts* on the confines of every village, to meaſure, with *Sultaunee Derras*, all the roads, both high roads and bye roads, and to mark every *Kuroh* by planting a *Burrh*-tree on the right hand ſide, and a *Goolar* and *Neem* tree on the left hand ſide of the roads, at thoſe diſtances; and they are to be enjoined to be particularly careful of the preſervation of theſe trees.

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* Here means a full grown perſon.

† In the original 14, which muſt be a miſtake.

You are to pay hire for the carriage and conveyance of goods according to theſe *Kurohs.*

78. If there are ten iron-founderies in your diſtrict, you are, by encouragement, to increaſe them to double the number; and according to the indents and muſters ſent from the *Huzzoor*, you are to have iron *Dubas* * and ſteel *Kubuttees* † made and forwarded. Whenever an order comes to your Cutchery for iron ſhot and *Dubas*, you are to forward them without the ſmalleſt delay. Ironmongers may make all ſorts of implements of iron, but you are to take care that they do not ſell ſhot. You are

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* Shells.

† A ſort of cutlaſs or ſword.

alſo to aſcertain where there are mines of iron and ſteel, and obtain from thence the utmoſt poſſible quantity of each of thoſe articles, which you are to take the greateſt care of.

79. You are to purchaſe ſaltpetre at the rates under mentioned, and forward it, according to the indents which may be ſent for it, from your Cutchery.

There are four kinds, viz:

		Fanam Kunteeroy,
In perfect cryſtals thrice boiled,	each Uttul	4½*
Second, in broken cryſtals,	do.	4
Third, in grains,	do.	3½
Fourth, in duſt,	do.	3

80. The names of the *Ana*†, &c. which have been fixed by Government, are as follows: and they are to be written in this way in all accounts.

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* The *Perſian* letter *M* ſtands in the original for *Fanam*, and the dot . for half a *Fanam*.

† Meaning the different coins of the country.

9 *Teys*, make 1 *Uddbah*; 5 *Uddbahs*, 1 *Beh*; 7 *Behs*, 1 *Aya*; 16 *Ayas*, 1 *Taba*; and 16 *Tabas*, 1 *Fanam*.

So that 1 *Fanam* conſiſts of 256 *Ayas*, or 1792 *Behas*, or 8360 *Uddbahs*, *or* 40,680 *Teys*.

Weight in Poppy Grains.

1 *Pagoda* ——	14,400.
1 *Fanam* ——	1,600.
1 *Taba* ——	100.
1 *Aya* ——	6¼.

81. There are vintners' ſhops in your diſtrict; whenever you find four of theſe ſhops, you ſhall ſuppreſs two of them; and double the tax upon the remaining two.

82. In your diſtrict there are ſhops for the ſale of inebriating liquors made from herbs, upon which you ſhall double the tax which has been heretofore collected from them.

83. Formerly there were plantations, villages, and houſes, &c. under the control of the *Kelladar*. They are no longer to be continued ſo, and the plantations and

the *Cutwaul* of the villages, &c. are placed under your direction. If a habitation is wanted for one of your people, you ſhall cauſe the houſe of ſome perſon who is heirleſs, and who may be deſirous of ſelling his houſe, to be made over to him by ſale; taking care that the purchaſe money for it is paid to the proprietor. You are not to give a houſe which is the property of one perſon to another. The people who are under the *Kelladar*, in the ſervice of Government, are employed as ſentries, and in guarding ſtores: and it is not proper to allow them to have any thing to do with plantations or civil concerns. This order has been alſo inſerted in the regulations for the *Kelladars*. All plantations, &c. which have heretofore been under the control of the *Kelladar*, are to be reſumed and put under the *Athoonee* management.

84. The people of the *Athoonee* and *Ahaſhaum* are not to be paid their wages, by *Tunkhaus* upon the villages, but you ſhall pay them in ready money, and into

their own hands, under the pain of the diſpleaſure of Government.

85. All the lame and blind in your diſtrict are wanted to work at the * *Bhutakuſhee*, &c. You are therefore to collect them together, and having given them an allowance for travelling charges, you are to ſend them to your Cutchery, and take a receipt for them. You are alſo to find out † orphan children, and giving to each of them one full *Dek* of rice, and one *Fulooce*, you are to ſend them to the *Huzzoor*.

86. It has been the practice in the diſtricts, for Government's principal ſervants, *Teajecaurs* ‡, &c. to take villages and lands in farm. You are directed to annul all ſuch farms, and to give the lands to the *Reyuts* to cultivate. In future you are upon no account to farm out villages or lands to perſons of this deſcription; a breach

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* Suppoſed to mean Workhouſes in which ſuch people may be uſeful.

† In the original *Beywauries*, written, I imagine, by miſtake, inſtead of *Beywaullee*.

‡ Clerks, *Mutſuddies*.

of this order will incur the ſevereſt diſpleaſure.

87. It has been a practice in the diſtricts, for the *Mokuddums* and *Reyuts*, &c. to pay a bribe of 50 or 100 pagodas a year to the officers of Government, for orders upon the *Aumils* and farmers to exempt them from being preſſed. You are to make ſtrict inquiry into this matter in future; and having found out the perſons who ſhall have taken this bribe, you are to make ſuch of them as are upon the ſpot refund the money, and pay it into Government. And if the perſons who have taken it ſhall be at the *Huzzoor* or other places, you ſhall ſend an account thereof to the *Huzzoor*, that it may be levied from them.

88. People belonging to the *Athoonee* have frequently occaſion to go from one village to another upon public buſineſs: in that caſe when they are to paſs in and out of the fort, you are to addreſs a note to the *Kelladar*, and require a paſs for them from him, which you are to ſend to the

gate; and you are to call the people before you and examine them; and obſerve the ſame rule when you ſend them out; and you are to note down your obſervance of this rule in your journal.

89. The bullocks of Government which appertain to the *Imerut Mihil* are ſent to your Cutchery to be trained: you are to deliver them in charge to the *Putteels* of the villages; and whenever there may be *Punna* * belonging to Government, the bullocks are to be trained to the draught by yoking them to the plough thereof; and when there is no *Punna* belonging to Government, they are to be yoked to the ploughs of the *Putteels*. If the *Shamboges* or *Reyuts* ſhall preſume to yoke them to their ploughs, a fine ſhall be exacted of 20 pagodas for every bullock ſo yoked. Strict orders are alſo to be given to the *Putteels* to take the Government bullocks every day to the Jungle, and to bring them back in the evening, and to picket them in their ſtalls within the fort, and feed them well. When-

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* Muſt be ſome particular denomination of land.

ever an order comes from your Cutchery for bullocks, you are to furniſh them immediately.

90. A new eſtabliſhment of *Munnicaurs Shamboges*, *Beaſps*, &c. has been fixed for the diſtrict: they are to be kept up according to that eſtabliſhment, and the performance of their duties to Government is to be exacted from them. If any of the old or new *Shamboges* or *Scriſhtadars* are unfit for their offices, you are to report the matter to the *Huzzoor*, and adhere to ſuch order as you ſhall receive thereupon.

91. It is ordered that a quantity of ſtraw be annually gathered together in your diſtrict, in the proportion of one *Kiar* to every pagoda of the land tax, (or *Jummabundy*, excluſive of cuſtom, houſe tax, &c.) The *Kiar* to conſiſt of a *Puſhtara* * of the circumference of 3½ *Derras*; and two ſuch *Puſhtaras* making one load: and you are to gather it in this proportion from all the villages, and require the *Mokudums* and

* Burden.

farmers, during the period of making the collections, to ſee it gathered in the villages, and preſerved with care.

If the ſtable horſes, or artillery bullocks ſhall be ſent to your diſtrict to graze, you are according to order to deliver the ſtraw in *Kiars* of the above meaſurement, and take receipts for it. There is no occaſion for the ſervants belonging to the ſtables to go themſelves to the villages and collect ſtraw as they pleaſe. The *Sair* horſemen muſt alſo take ſtraw from the *Reyuts* by equitable purchaſe, and not by violence, the obſervance of this rule is enjoined to them in their regulations. If any perſon takes ſtraw by force, you are to ſeize him and ſend him to the *Huzzoor*; and if you cannot ſeize him, you are to aſcertain his name, and the name of his *Riſaladar* and *Jemadar*, and report them to the *Huzzoor*, that he may be ſent for and puniſhed. Whatever quantity of ſtraw, accumulated for Government, ſhall remain at the end of the year, over and above the quantity required for conſumption, is to be ſold, and the money produced by the ſale is to be paid in to Government. The *Reyuts* are to be forbid to ſell any ſtraw without your order.

92. It is ordered, that in every diſtrict which pays 1000 pagodas, the *Reyuts* ſhall keep four brood-mares. You are accordingly to ſelect ſuch of the *Reyuts* from all the villages in your diſtrict as are truſtworthy men, and who underſtand the keeping and care of horſes, and equally diſtribute amongſt them the charge of keeping a number of mares in proportion to the *Jummabundy* of your diſtrict. If the *Reyuts* ſhall require pecuniary aſſiſtance to enable them to purchaſe mares, you muſt let them have it at the rate of 100, 150, or 200, rupees for each. A number of horſes are brought for ſale to the *Nurputty** *Jatira*†, and the *Reyuts* may purchaſe and bring them from thence. Two ſtallions have been ſent by Government into every diſtrict to breed from, and you muſt iſſue ſtrict injunctions that all the mares ſhall be covered by theſe ſtallions,

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* The name of a place. † A fair.

and not by other horſes. Whenever foals are brought forth, you are to ſend for the owner, and advance money to him, at the rate of 100 rupees for each foal, to enable him to feed them; and you are to direct the following mode to be obſerved in feeding them: for the firſt month the foal is to be fed with 3 *Deks* of milk every day; from that time till it is ſix months old, one light *Dek* of butter, and one full *Dek* of flour of vetches is to be given daily, mixed with the milk; after the end of the ſix months the milk is to be diſcontinued, and in addition to the flour of vetches and butter, two full *Deks* of *Coulthee* is to be given to the foal, until it has attained the age of one year, from which time the flour and butter are to be left off; and till the next year the foal is to be fed with 4 *Deks* of boiled *Coulthee*.

During the firſt year the foal is to be tied with a ſtring, and ſuffered to go with its dam to graze; and after that period, if it is a colt, it is to be ſeparated from the dam, and ſuffered to graze by itſelf with a ſtring about its neck; but if it is a filly it need not be ſeparated from its dam.

A brood-mare is to be fed with 3 *Deks* of boiled *Coulthee* every day. The foals, both colts and fillies, are to be backed and broke as ſoon as they have attained the age of one year and a half, and at two or three years they are to be ſent to the *Huzzoor* for examination, when they will be purchaſed at ſuitable prices, from 200 to 500 rupees each; and after deducting the ſum which may, as above mentioned, have been advanced by Government, the balance will be paid to the owner.

If a *Reyut* is deſirous of ſelling his horſe elſewhere, he is not to do ſo without the knowledge of the *Aumil*, and is not to take a leſs price than 200 rupees, but may ſell him for more than that ſum; and out of the price which he receives he is to pay back to Government the advance which may have been made to him. Every *Aumil* who ſhall keep up a greater number of brood-mares in his diſtrict than he is required to do by this regulation, will merit the approbation of Government.

You are deſired to ſend all the colts which are now to be found in your diſtrict of two years old, with their owners, to the *Huzzoor*, that, after being examined, a proper price may be given for them.

You are again deſired to be ſtrictly attentive to the orders contained in this rule; and you are moreover directed to keep a regular account of the brood-mares and foals that are with the *Reyuts*, and you are alſo to provide the food of the ſtallions that are given by Government, and take care that they are kept in high condition, ſo that they may propagate the ſpecies.

93. Tobacco has hitherto been prepared with ſpirits and other deſtructive things to increaſe its ſtrength; this is forbid, and it is ordered that tobacco ſhall only be prepared with *Jaggree**. Let an injunction

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* Molaſſes.

to this effect be laid upon all the people of the diſtrict.

94. Heretofore *Turmeric* has been boiled with cow-dung. This is forbid, and it is ordered that in future *Turmeric* ſhall be boiled with red oker throughout your diſtrict.

95 *. All the rules neceſſary to be obſerved are laid down in this code, and are to be adhered to. If any caſe ſhall occur not provided for, requiring reference to the *Huzzoor*, let ſuch reference be made; and the order iſſued in conſequence be obeyed.

96. The following rates are eſtabliſhed for the purchaſe and ſale of gold, ſilver, and copper, the obſervance of which you are to ſtrictly enjoin to all ſhopkeepers, ſhroffs, and traders, in your diſtrict. And whenever theſe articles are purchaſed for Government, they are to be taken at 1 or

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* The original article bearing this No. appears to have been at firſt omitted, and at laſt miſplaced, by the Perſian copyiſt. It ought properly to have been included in the 125th article.

2 *Tabas* under this rate; and as the value of the gold happens to be greater or leſs by the aſſay, ſo ſhall the price be greater or leſs, in the proportions hereunder fixed:

		Fanams K.
Hun Bahadurrie	each *Hun* *	13
Jumſheiree	do.	12
Feringie Put	do.	10
Saunvoree	do.	9¼
Dhaurwauzee	do.	10¼
Paudſhaby	do.	10¼
Soobroy	do.	10¼
Nundee	do.	10¼
Vankutputtee	do.	11¼
Poolee	do.	11¼
Adhoonee Mahomudſhahee	do.	11¼
Rauje Gopaulee	do.	12
Kurg	do.	12
Purlee Caveri	do.	12
Sarraree Caus, each weighing 1 *Pagoda*	do.	15
Caus † *Iſtambole, each weighing* 1 *Pagoda*	do.	14
Durkee	do.	11¼

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* *Pagoda*, a ſmall coin.

† Conſtantinople.

		Fanams K.
Tela Nipauk, *weighing* 5 *Huns*	each *Hun*	4
Afringee	do.	13½
Hurunpulce	do.	11
Weir Roy	do.	12 2 *Tabas*
Nageree	do.	10½
Gunglee	do.	10½
Mamoor Khanee	do.	10
Ghoontee	do.	12
Gold of 11½[*] *Ayars*, *weighing* 1 *Pagoda*	do.	13
Silver, *every* 4 *Jozes or Rupees*	do.	12½
Copper	each *Dek*	1
Rupees of Chillauziny, *Zereganne*, *Terbapooree*, and *Sooritee*	each [†] *Choke*	13

97. Whenever ſheep belonging to Government are kept to graze, you ſhall every year cauſe them to be ſhorn; and you are to receive charge of their wool from the *Derogha* of the *Imerut Mihil*, with a ſpecification of its weight, and are to give a re-

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[*] Degrees of purity, *Touckes*.

[†] Every four.

ceipt for it. This wool you are to deliver to *Nadauſs* *, at fixed wages, to work it into the beſt felt, and are to ſend the felt through your Cutchery to the *Huzzoor*. If good felt cannot be made, you are then to forward the wool to your Cutchery, and take a receipt for it.

98. Such of the cattle and ſheep as have got the rot, you ſhall deliver to dealers in leather, and cauſe them to tan and prepare the leather, which you are to take for Government, and tranſmit it to your Cutchery; and you ſhall let the tanners take the fleſh of the animals inſtead of other pay, which you are not to allow them.

99. Heretofore merchants and traders under this Government have been accuſtomed to go to the dependancies of *Cheenapatam* † to purchaſe ſalt and other articles. All intercourſe with that province is now forbid: and you are to notify to the mer-

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* Cotton cleaners means here workmen who make felt, woollen-drapers.

† Madras.

chants, that ſalt abounds in *Khoſhaulpore*, *Kooriaul*, *Dhonavir*, *Merjaun*, *Angola*, and other places at the foot of the *Ghauts*, dependent on *Nagore*, and in the dependancies of *Calicut*; and direct them to go to whichever of theſe places is neareſt to that of their reſidence, for the purchaſe of ſalt, and not to go to the dependancies of *Cheenapatam*.

If any merchant, in diſobedience of this order, ſhall privately go into the *Cheenapatam* province, for the purchaſe of ſalt, &c., you ſhall, after enquiry, ſeize his *Zindigaunee* * with his cattle, and alſo the ſalt, for Government; and moreover fine the offender, and threaten him ſo as to deter him from the like offence in future.

If merchants belonging to *Cheenapatam* province ſhall come into the dependancies of this Government, for the purchaſe or ſale of goods, ſalt, &c., you ſhall make them priſoners, and ſeize their cattle and goods for Government; and you ſhall report the matter to the *Huzzoor*, and attend to ſuch order as ſhall be given.

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* Should be *Zindigee*, but copied from the original.

100. You are to keep up the full number of expreſs *Hircarrahs* fixed in the eſtabliſhment of your Diſtrict, and in concert with the *Kelladar* and the *Mutſuddee* of both departments, you are to pay them ſeverally their fixed wages and allowance for lamp-oil and paper, taking receipts from them.

The rate at which they are to travel, is determined to be one *Kuroh Sultaunee* in one *Gurry* and a half. Addreſſes and letters from the *Dewanee*, *Bukſhee*, and the *Abaſhaum* Cutcheries, &c., and articles for the uſe of Government, are to be forwarded by theſe expreſſes; and letters and goods of other perſons are not to be ſent by them: if any perſon ſhall infringe this rule, he ſhall be puniſhed, and meaſures are to be taken to prevent it in future.

101. In the villages of your diſtrict, there are *Fakeer's* booths: many of theſe *Fakeers* have a practice of adminiſtering intoxicating

liquors and herbs to the inhabitants and paſſengers, you are to lay ſtrict injunction upon ſuch *Fakeers* as have already got fixed booths, to refrain from this miſchievous practice; and whoever ſhall notwithſtanding perſevere therein, is to be expelled the country; you are alſo not to ſuffer any more *Fakeer's* booths to be erected in the villages in future.

102. Formerly it has been a practice for the *Aumil* and officers of Government, and other people, to purchaſe and ſell abandoned girls and orphan children, &c.; and abandoned girls have frequently been taken into the *Deoſtan.** In future they are not to be ſold abroad, or to be lodged in the *Deoſtan*, but are to be collected together for Government; and you are to ſend them through your Cutchery to the *Huzzoor*, allowing them each at the rate of one full *Dek* of rice, and one *Fulooce*, until their arrivals at the preſence.

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* The Hindoo Temples.

103. During the time of war and tumult, the *Aumil* and *Kelladar* ſhall cauſe their families to remain at the ſeat of Government, and ſhall themſelves be in their forts attending to their duties.

104. In your diſtrict there are banker's ſhops eſtabliſhed under the control of the *Milikatugar* *: you are to give the *Shroffs* and clerks the allowance which is fixed underneath, and you are to advance to each of them 1000 Pagodas, to enable them to deal in gold, ſilver, and copper, &c.

If any other *Seethee* † or *Wurtuck*, ſhall, in future, of himſelf, deal in theſe articles according to the mode practiſed heretofore, he is to be conſidered as a defaulter to Government, and be fined; if they deal with the *Shroffs* appointed as above by Government, there is no objection to it.

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* Head of the commercial Department,—Lord of trade.

† Money dealers, ſhop-keepers.

	Pagodas Kunteeroy.
Pay of each *Shroff* per month, - - -	3
Each *Mutſuddee* or clerk -	2

105. An eſtabliſhment of *Peons* and *Camatis* *, &c., ſtationed at the fort for the ſervice of the *Ahaſhaum* †, has been fixed by the *Huzzoor* ; and it is ordered that the *Kelladar* and *Aumil*, attended by the officers of both their departments, ſhall ſit together once in every two months, and muſter them: and after diſmiſſing all ſuch of them as are old and infirm, ſhall draw out a muſter-roll of the remainder, and pay them their wages ſix times in a year into their own hands; and they ſhall alſo receive, into the ſervice, able young men as recruits, and pay them their wages in the ſame manner. It is alſo ordered that muſter-rolls and abſtracts of their pay be tranſmitted by you once in every two months, under your ſeal and ſignature, to the *Huzzoor* and to your Cutchery. If, upon exa-

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* *Bildars*, pioneers.

† Royal retinue, body-guard.

mination by the *Naikwarries*, it ſhall appear that old and infirm men, or ſuch as are under age, are kept in this ſervice, the amount of their pay, as well as a fine, will be exacted from you.

106. *Houlcundaya* land is given to the *Condachar* * *Peons* in lieu of wages—with this land the *Balcundaya* or waſte land is intermixed. You are to enquire into this matter, and leaving with the *Peons* the cultivated land, you are to diſcontinue the *Balcundaya* or waſte land, and in lieu thereof are to give them land which has lain fallow 5 or 6 years, and is become fit for cultivation, ſo as to make up the full quantity to them according to their eſtabliſhment; diſtributing it to them individually through the *Kelladar* and *Mutſuddies*

Whenever one of theſe *Peons* dies, you are to enliſt one of his brethren or family, who ſhall be fit for ſervice, in his place; and deliver over to him the land and its produce;

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* Garriſons, vide article 113.

and if he ſhall have died heirleſs, the produce of his land, then on the ground, ſhall go to Government, and you ſhall enliſt ſome able-bodied man, and deliver the land to him. When the produce of theſe lands are ripe, the *Peiſhkaur*, *Aumil*, and *Munſhoor*, with the *Mutſuddies* of both departments, are to go and take an exact meaſurement of the produce, and having entered it in the accounts, give it up to the *Peons*.

Whoever ſhall keep waſte land in his poſſeſſion, is to be reproved and fined, and to be made to cultivate it. It is fixed that they (the *Peons*) ſhall be paid ſix times in a year; you ſhall therefore, every two months, ſettle their accounts, and after ſetting off half the amount of the produce of the land againſt the total of their wages, you are to pay them the remainder through the *Kelladar*, in ready money, ſo that it ſhall come into their own hands, and you are to take the *Kelladar*'s receipt for it.

If the *Kelladar*, *Seriſhtadar*, or *Naik-*

waurs, ſhall keep the lands of the *Peons* in their own hands and cultivate them, the lands are to be taken from them, and they ſhall be made to pay double the value of the produce, together with a fine, to Government.

107. Whenever *Peons* are detached upon the affairs of Government, an account is to be kept of the time allowed them for abſence. If they ſhould exceed their time by one or two days only, no notice need to be taken of it; but if they ſhould be ſtill longer abſent, their pay for the period of ſuch abſence is to be ſtopped and forfeited to Government.

108. You are ordered to keep up the full complement of *Peons* of the *Abaſhaum*, according to the fixed eſtabliſhment; and when men are wanted to complete their number, you are to make choice of thoſe who are of the *Byder* caſt, and of *Reyuts* who belong to the families of the old *Peons*, and alſo of able-bodied *Peons* who are out of the ſervice. The *Kelladar* has received an order ſimilar to this: it muſt be ſtrictly

adhered to, without deviation. You are to enliſt the men and furniſh them with their pay, and are to take a receipt from the *Kelladar.* In caſe men of the deſcriptions above mentioned are not to be had, you are to prevail upon poor *Reyuts,* who live 5 or 6 in a houſe together, to enliſt; and are to complete the number of *Ahaſhaum* men and pioneers, who are wanted for the fort, from them. If you fail to complete theſe corps by ſome one of theſe ways, you will incur the ſevereſt diſpleaſure.

109. The *Kelladar*, *Munſhoor*, &c. are not to reſide in the Government Houſe. If there are any deſerted houſes in the fort, let one of 20 *Cheſhmais* for the *Kelladar*, and one of 5 *Cheſhmais* for the *Munſhoor*, be put in repair at the expence of Government, and be given to them. If there are no deſerted houſes within the fort, let two buildings, containing the number of *Cheſhmais* above ſpecified, be erected for thoſe officers. They have received orders to this effect, and you are to furniſh a ſufficiency of materials for building them, for

which you are to take a receipt from the *Kelladar*. A houſe of 20 *Cheſhmais* has alſo been ordered for the *Aumil*: not a ſingle additional *Cheſhmais* is to be made at the expence of Government. The houſes belonging to Government, as well as the houſes that have been deſerted, are to be kept in repair at the expence of Government. If at any time a ſhop-keeper or *Shroff* ſhall apply for one of the deſerted houſes, it is to be delivered to him, making him pay a certain price for it to Government.

110. If the *Kelladar* ſhould occaſion any obſtruction to the civil authority, you are to addreſs the *Dewan* of the Cutchery of your diſtrict, and get an injunction iſſued to him from the *Bukſhee*, which you are to deliver to him. The officers of both Departments are ſtrictly enjoined to conduct themſelves ſo that no interruption ſhall be given to the ſervice of Government; and if theſe orders are not attended to, and the buſineſs of Government ſhould ſuffer injury, both will be called to account for it.

111. Supplies of wood and ropes, and articles for repairing the fort, are frequently wanted. The *Kelladar* will make his pioneers furniſh ſuch articles as are to be procured in the wilderneſs, free of coſt; and you are directed to ſupply him with thoſe which muſt be obtained by purchaſe, taking his receipt for them, which ſhall ſpecify the price.

112. It reſts upon you to keep up complete the number of men of the *Athoonee* and *Aſkadam* *, ſo that the buſineſs of Government may go on without interruption. In caſe the full number ſhould not be kept, and any delay ſhould ariſe in the diſpatch of the petitions and addreſſes to Government you will be made to anſwer for it.—An account of the arrivals of theſe people is to be kept alſo in the *Kelladar's* office.

113. *Houlcundaya* land has been given to the *Peons* belonging to the fort: it is therefore ordered that, for the purpoſe of cultivating theſe lands, one half of the *Peons*

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* Poſt-office, meſſengers, couriers.

ſhall have leave of abſence once in every eight days, and the other half ſhall remain on guard, &c. in the fort: an exact and regular account is to be kept of all who are preſent and abſent, and the pay of thoſe who are abſent is to be ſtopped during the period of ſuch abſence, for Government.— An order ſimilar to this has been given to the *Kelladar*, and you are to ſee that he attends to it; and you are to report the number of *Peons* who are upon duty or abſent, to your Cutchery and to the *Huzzoor*.

114. If the *Peons* of the *Coondachar Peons* are detached upon duty, within the diſtrict, to a diſtance not exceeding 40 *Kurohs*, there is no occaſion to give them *Batta*; but if this diſtance ſhall be exceeded by even two *Kurohs*, you are to allow them *Batta* at the rate of 5 *Kunteeroy Fanams* per man, and you are to pay it to them purſuant to order from your *Dewan* Cutchery, and take their receipt for it.

115. The under-writen rules are to be obſerved in laying in proviſions and ſtores:

The ſtores which are required for the principal and inferior fortreſſes, are mentioned in the regulations for the *Kelladars*: you are to tranſcribe thoſe regulations, and having obſerved what kind of fort there is in your diſtrict, you are to deliver the full quantity of ſtores required for it to the *Kelladar* and *Seriſhtadar*, taking a receipt for the ſame. The quantity of lamp-oil for the ſervice of the fort is included in the eſtabliſhment of the *Abaſhaum*, according to which it is to be daily given out; and at the periods when ſtores and proviſions are depoſited in the magazines, you are to lay in a proportionable quantity of oil, three fourths to conſiſt of oil of *Ricinus*, and one fourth oil of *Seſame*.

If there ſhould be any ſoldiers in the fort, you are, every 15 days, to give out to them a ſufficient quantity of oil of *Seſame*, to clean their muſquets with, taking a receipt for it.

The *Kelladar* will deliver to you out of the old ſtores ſuch articles as are condemned, which you are to take and exchange with the ſhop-keepers. The *Kelladar* will alſo once in every year deliver to you all articles which have been hired, and all other articles once in three years to be exchanged, and you are to take and exchange them. You are to put into good repair the old magazines in which the grain is kept in ſtore, and if there are no old magazines you are to build new ones ſufficient to contain it.

Twelve articles of food for each perſon every day, are fixed as follows; and you are to ſupply them in the quantities and at the periods appointed in the orders relative to forts.

Liſt of the Articles.

Rice of every kind	1 full *Dek.*
Flour	½ of a full *Dek.*
Pulſe	¼ of a ſhort or light *Dek.*
Ghee	1 *Joze, (or weight of a Rupee)*
*Tamarinds**	2 *ditto.*
Chillies	½ *Joze.*
Salt	2 *ditto.*
Turmeric	½ *ditto.*
Onions	1 *ditto.*
Garlic	½ *ditto.*
Beetlenut	½ *ditto.*
Tobacco	1 *ditto.*

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* The MSS. copy gives 6 Joze of this article. The printed copy has been adhered to.

The following are the rules for eſtabliſhing depots of proviſions, &c.

Names of the Articles.	Eight months ſtock in a principal fort.	Sixmonths ſtock in a fort of the firſt rank.	Four months ſtock in a fort of the ſecond rank.*	Two months ſtock in a fort of the third rank.
Wheat.	1000 *Deks.*	750 *Deks*	500 *Deks*	250 *Deks*
Jaggree	250 *Uttuls.*	187	125	62½
Silk, raw . . .	5 full *Deks.*	3¾	2½	1¼
Ajwain	50 ditto.	37	25	12½
Kiddy ſoaked in lime juice* . . .	10 do.	7½	5	2½
Wax	10 do.	7½	5	2½
Buch. . ; . . .	20 do.	15	10	5
Rukteool	10 do.	7½	5	2½
Opium. . , . .	10 do.	7½	5	2½
Murdaurſung. .	5 do.	3¾	2½	1¼
Sung Reyza. . .	5 do.	3¾	2½	1¼
Sung Peita . . .	5 do.	3¾	2½	1¼
Gunny for bags.	40 pieces.	30 pces	20 pces	10 pces
Large earthen pans	2500	1500	800	600
Earthen pots and plates of various kinds; and when any of theſe are broke, they are to be replaced.	8000	6000	4000	2000
Muſſauls of *Kiroy* wood.	4000	3000	2000	1000 †

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* As limes do not keep long, coarſe cloth is ſteeped in their juice, and ſuffered to dry.—When the forts are ſhut up, ſmall pieces of this cloth are ſerved out in place of limes. A little hot water extracts the acid.

† It is ſuppoſed that theſe articles are to be conſtantly in depoſit, and that the ſtock of rice, &c. ſhould be computed by multiplying the number of men and days into the quantities ſpecified as one day's allowance.

116. If any of the *Peons* belonging to the Fort ſhould accompany the *Bukſhee*, *Fogedar*, or *Sepadar*, a diſtance not exceeding 20 *Kurohs*, to any place within the diſtrict, in war time, as eſcort, there is no occaſion to give them diet-money; but if this diſtance is exceeded, they are, each man, to be allowed 5 *Fänams*. And alſo if they ſhould be ſent to fight or as guards beyond the limits of the diſtrict, to a diſtance of 20 *Kurohs*, they are each to be allowed 7 *Fanams* *, which you are to pay upon its being ordered from your *Dewan* Cutchery.

Out of the unarmed *Peons* in your diſtrict, 6 men are ordered for every *Dooley* with 3 *Korraries* † and 2 *Cotias* ‡: the bottoms of the *Dooleys* are to be made with the *Boha* rope. In this manner they are to be kept in readineſs; and whenever an order comes for them from the *Huzzoor*, they are to be furniſhed immediately. A ſimilar order has been given to the *Kelladar*, and you are to ſee that he obeys it.

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* It does not appear whether this allowance is for the trip, or for what period.

† Pioneers' tools.

‡ Bill-Hooks.

118. No reſpect is to be ſhewn to perſons who are born of ſlave-women and of proſtitutes; and they are not to be aſſociated with. They are moreover not to be taught to read and write. Teachers are to be forbid to inſtruct them; if any one ſhall inſtruct them, his tongue is to be cut out. Perſons of the above deſcription may marry amongſt themſelves, but ſhall not be permitted to marry into reſpectable families.

119. If any perſon, whether before marriage or after marriage, ſhall keep a proſtitute or female ſlave, you ſhall, after aſcertaining the fact, take the ſlave for Government; and if any perſon objects to it, he will be puniſhable.

120. A ſcrap of paper is not to be trodden upon: this injunction is to be particularly attended to; whenever ſcraps of paper are found they are to be buried in the earth.

121. Heretofore all perſons have been

accuſtomed after meals to waſh their hands with flour of vetches, &c. and to rub their bodies with it when bathing: this is very improper, and it is forbid in future; and in place of flour of vetches, it is ordered that they ſhall uſe flour made of *Nagur-Mootha* *; and all men are enjoined to obey this order.

122. You are to cauſe the name of your diſtrict to be ſtamped on all iron implements and ſhot which are made in your diſtrict; and are to ſend them through your Cutchery to *Agran Puttun*.

123. The following names are given to the *Sultaunee* months and years, by which they are to be expreſſed in the accounts:

* *Hindoo Cycle.*

1.	*Ahud*	*Perbhoa*
2.	*Ahmud*	*Webhoa*

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* The firſt column next to the numbers contains the *Sultaunee* names, and the ſecond column the *Shanſcrit* names of the *Hindoo* cycle, of ſixty years. The orthography of ſome of the *Shanſcrit* names is indiſtinct in the original.

3.	*Ab*	*Sookla*
4.	*Ja*	*Permodota*
5.	*Bâb*	*Perjoteputty*
6.	*Bujà*	*Angreeſha*
7.	*Abud*	*Seeri Mookha*
8.	*Abaud*	*Bhawa*
9.	*Jah*	*Alwa*
10.	*Aoge*	*Dhatoo*
11.	*Huj*	*Eſherra*
12.	*Juhud*	*Bhoodania*
13.	*Jehaud*	*Pirmadee*
14.	*Wajeh*	*Wikerma*
15.	*Yâd*	*Wiſhoo*
16.	*Zuhud*	*Chitterbhanoo*
17.	*Joza*	*Soobhanoo*
18.	*Hey*	*Taurun*
19.	*Wâhed*	*Parthoa*
20.	*Budoh*	*Wigeah*
21.	*Tyeb*	*Seroojeet*
22.	*Tauib*	*Serodharree*
23.	*Yoze*	*Veerodhee*
24.	*Cud*	*Vikertee*
25.	*Havee*	*Khurra*
26.	*Cubud*	*Nundun*
27.	*Agah*	*Vijie*
28.	*Waheed*	*Hia*
29.	*Yâhey*	*Manmutta*

30.	*Kie*	*Doormooky*
31.	*Kia*	*Hulmunnee*
32.	*Kubood*	*Wulmunnee*
33.	*Abul*	*Wikarree*
34.	*Del*	*Surwuddee*
35.	*Dâl*	*Palwaw*
36.	*Jubâl*	*Soobukirt*
37.	*Zukee*	*Peerbakerit*
38.	*Azel*	*Kurodhee*
39.	*Jeloo*	*Wiſſwaſoo*
40.	*Delo*	*Purabhoa*
41.	*Maw*	*Palonga*
42.	*Kubuc*	*Keebucka*
43.	*Jum*	*Somea*
44.	*Jâm*	*Sadharee*
45.	*Adum*	*Wirodeekurno*
46.	*Wully*	*Peridhaoree*
47.	*Wallee*	*Permabueka*
48.	*Cobkil*	*Anunda*
49.	*Coakib*	*Rakuſha*
50.	*Yem*	*Nalla*
51.	*Doâm*	*Pingalla*
52.	*Humd*	*Kalooky*
53.	*Hâmid*	*Sidhartee*
54.	*Jân*	*Roodree*
55.	*Adeem*	*Durmuttee*
56.	*Homây*	*Doondhee*

57.	*Mujeed*	*Roodersçarree*
58.	*Kuhul*	*Rukta*
59.	*Jehân*	*Kurodhunna*
60.	*Majeez*	*Rukyenna*

Names* of the *Sultaunee* Months.

1.	*Ahumudee*	*Chyter*
2.	*Beharree*	*Byſack*
3.	*Jafferee*	*Jeyte*
4.	*Darayee*	*Aſaur*
5.	*Haſhmee*	*Surawun*
6.	*Wauſſye*	*Bhader Pud*
7.	*Zubberjuddy.*	*Aſnoge*
8.	*Hyderree*	*Cartic*
9.	*Tooulee*	*Mageeſir*
10.	*Yuſſuffee*	*Pooſ*
11.	*Izzuddee*	*Maug*
12.	*Beazee*	*Phagoon*

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* The firſt column, next to the numbers, contains the *Sultaunee* names; and the ſecond column the *Hindoo* names.

SULTAUNEE RULE*.

Make your computation by the firſt letter in the name of the month, and you will know without difficulty what month it is in the order of their ſucceſſion; likewiſe by the *Jummul* † calculation. The letter compoſing the names of any year, will give you the number of the year in the *Cycle* ‡ of 60.

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* Or Key, by which the year and months may be known from the *Sultaunee* names here given to them.

† The *Jummul* is a calculation by the arithmetical, called *Abjad*, the letters of which have different powers, from 1 to 1000. See Richardſon's Perſian Dictionary.

* For the application of the above rule obſerve the firſt letter of the month *Ahmudee* is *Alif*, which, in the *Abjud*, ſtands for 1, and the letter compoſing the *Sultaunee* name of the year *Delo* is *Daul*, which ſtands for 4, *Laum* 30, and *Wao* 6, making together a total of 40; ſo that "the 1ſt of *Ahmudee* of "the year *Delo*, *Purabhoa*," which is the date ſubjoined to theſe Regulations, means the 1ſt day of the 1ſt month of the 40th year of the *Cycle*. It muſt, however, be alſo obſerved, that the firſt and

124. It is ordered that an *Irſaulnama* of the whole revenue of the diſtrict ſhall be forwarded at the ſame time with the annual ſupplies. This *Irſaulnama* is to ſtate the total of the *Jumma* of the diſtrict, the amount tranſmitted, and the balance; as alſo a full account of the remittances which have been ſent through the *Dewan* of your Cutchery, in *goods*, *cloths*, *coral*, *cardamums*, and other articles which have been purchaſed. It is moreover to contain a detailed account of the *Jumma*, and the receipts and balances, diſtinguiſhing the balances of the preſent year, and thoſe of former years, which are to be carried forward to the account of the enſuing year.

125. You are to examine the jewels, clothes, copper and braſs utenſils, &c.

ſecond years are not to be found by the *Jummul* calculation. *Ahud* is a word ſignifying unity, and therefore uſed to expreſs the Creator; and *Ahmud* is one of the appellations of the Mahomedan Prophet. This rule applies throughout, with the exception of the name of the firſt and ſecond year of the *Cycle*. See *Aſiatic Reſearches*, Volume the 2d, page 233.

which belong to all the *Hindoo* pagodas throughout your diſtrict, and have an account of them taken by the *Seriſhtadars* and *Shamboges*, with the deſcription and weight of each article; and you are to deliver them over to the charge of the *Shamboges*, with directions to allow the uſe of them at the times when they are wanted in celebrating worſhip, and afterwards to put them away with care. In caſe the *Shamboges* ſhould at any time be changed, the *Shamboge* who is removed ſhall deliver over charge of theſe articles to his ſucceſſor, and if any deficiency ſhould appear, you and the *Shamboges* of the *Pagodas* will be made to anſwer for it.

126. Wages ſufficient for your maintenance are allowed to you and your officers. It is therefore expected that you will not be guilty of miſrepreſentation, in any matter, whether trifling or great.

Falſehood is an offence of the higheſt nature, againſt both morality and religion. According to the books *Sherra Wekaya* and *Tareech Velayet Khorauſaun*, &c. offences againſt the Sovereign are of four deſcriptions; and the puniſhment ordained for each of them is mentioned in thoſe books. God has alſo pronounced his curſe againſt lyars; ſo heinous a vice is falſehood, that all the other vices on the earth are produced by it; and God has declared the lyar to be a companion for Satan. From him who, in obedience to God and his Prophet, ſhuns this vice, offence againſt his Sovereign is not to be expected.

The following are the four deſcriptions of offences alluded to:

1ſt. He who riſes in arms againſt his Sovereign, or unites with his enemies; or he who, by a writing under his hand, inſtigates another to do ſo; and he who with his hand is guilty of theft. The puniſhment denounced againſt ſuch criminals is, that they ſhall be tortured, and be deprived of exiſtence.

2nd. He who utters diſreſpectful words againſt his Sovereign; he who, by word of mouth, inſtigates another to offend againſt his ſovereign; he who ſpeaks in favour of a bad man; he who diſcloſes his ſovereign's ſecrets; and all who are guilty of offences with their tongues. The puniſhment of ſuch offenders is to be 80 ſtripes.

3d. He who by a look incites another to offend againſt his Sovereign; he who having ſeen another offend againſt his Sovereign, keeps ſilent; he who having witneſſed a theft, does not make it known; and all who are guilty of offences with their eyes. Such offenders are to be reproved, and treated with ſeverity; and if they benefit by the reproof, well and good; otherwiſe they, as well as thoſe who know of evil actions, and do not endeavour to prevent them, are to be turned out of the country.

4th. He who hearing of an offence againſt his Sovereign, or of an intended theft, keeps ſilent, and does not endeavour to prevent the offence, is evidently conſenting to the offence, and therefore deſerves puniſhment. If he is a man of rank, he is to be puniſhed in his property; if of a low degree, in his perſon. Puniſhments may be remitted by the ſovereign.

If any crime of the above four deſcriptions ſhall be proved upon you, you will receive the puniſhment above denounced againſt it*.

You are to peruſe and ſtudy theſe orders, morning and evening, and act according to them. In caſe of your failing to do ſo, you will be brought to ſevere puniſhment. They are compriſed in 21 leaves, and contain 125† articles.

Dated 1ſt *of* Ahmudy, *the year*‡ Delo Purabhoa, *and of the* Higeera 1200. *Written by* Abbaſs Ally, *and dictated by* Lala Govind Roy, *belonging to the* Dewan *Cutchery of the* Huzzoor. *Lines* 528.

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* The 95th article ought properly to have been inſerted as a paragraph in this place.

† There are in all 127 articles. The 95th article appears to have been inſerted after the reſt of the book had been written, and the 127th is additional to the original code.

‡ Fortieth year of the *Cycle* in article 123.

127*. Imperial mandate under date the 3d of the month of *Sumree* † of the King's year, and year of Mahomed, 1215.

Be it known to *Syde Buddeeuzzumaum*, *Dewan* of the 8th Cutchery at *Sunka Gurry*.

The *Reyuts*, &c. of your diſtricts, when convicted of offences, are, at preſent, fined by Government. It is ordered that in future theſe fines ſhall be commuted; and that the offender, in place of every pagoda of the fine adjudged againſt him, ſhall plant 2 *Mango* trees, and 2 trees of the large *Jaumun* ‡ in front of his village, and to water and tend them till they are of the height of 3 *Derras*. This order is to be inſerted in the regulations for the diſtricts.

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* Not numbered in the original.

† *Sumree* not being one of the names of months in art. 123, is ſuppoſed to have been an error of the copyiſt, or to be a word of one of the dialects of that country.

‡ Almond Trees.

The above order is accordingly inſerted in the regulations for the diſtrict, this 11th of the month *Zabad Jaffeeree* of the King's year, and year of Mahomed, 1215, correſponding with the *Pulwung**, *Seeuhir Abdeek Sirawin Maus.*

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* Words not intelligible, excepting *Surawun Maus*, or *Hindoo* month of *Sawun*.

PLANS

FOR

BRITISH INDIA,

CONNECTED WITH

THE PRINCIPLES OF THE NEW ACT.

1793.

An ABRIDGMENT *of the Act for ſettling the Government and Trade of* INDIA, *and for the Appropriation of the Territorial Revenues and Profits of Trade between the Public and the Eaſt-India Company.*

1793.

THE CONTROL AT HOME.

THE Act provides for the continuation of the Board of Control for the affairs of India in all its parts, except, that inſtead of the Secretary of State being the Preſident, the perſon firſt named in the King's Commiſſion is to be the Preſident; and, inſtead of the Commiſſion being limited to ſix Privy Counſellors, the number is indefinite, reſting on the King's pleaſure; of which, however, the two principal Secretaries of State and the Chancellor of the Exchequer are to be three: and His Majeſty may, if he pleaſes, add to the liſt two Commiſſioners, who are not of his Privy Council.

By the former Act, no ſalaries were given to the Commiſſioners for India; and thoſe of their Secretary and other Officers were to be paid out of the Civil Liſt. By the new act, the King may give £.5,000 a year amongſt ſuch of the Commiſſioners, as he pleaſes; which, together with the ſalaries of the Secretary and Officers, and other expences of the Board, are to be paid by the India Company, and not by the Civil Liſt. The whole is not to exceed £.16,000 a year, the Commiſſioners' Salaries included.

Oaths are preſcribed for the Commiſſioners and their Officers. The office of a Commiſſioner or Chief Secretary is not to be deemed a new office, to diſable their ſitting in Parliament. The appointment of a Commiſſioner not having a ſalary, or of a Chief Secretary (if a Member of the Houſe of Commons) is not to vacate his ſeat; but the appointment of a Commiſſioner with a ſalary will vacate his ſeat.

Three Commiſſioners muſt be preſent to form a Board.

The powers of the Board are, in ſubſtance, the ſame as under former Acts of Parliament. They are to ſuperintend, direct, and control all acts, operations, and concerns which relate to the Civil or Military Government and Revenues of India, ſubject to the reſtrictions hereafter mentioned. They and their Officers are to have acceſs to the papers and records of the Company, and to be furniſhed with copies or extracts of ſuch of them as ſhall be required. They are alſo to be furniſhed with copies of all proceedings of General Courts and Courts of Directors, within eight days; and with copies of all diſpatches from abroad, which relate to matters of Government or Revenue, immediately after their arrival. No orders on thoſe ſubjects are to be ſent by the Company to India until approved by the Board, and when the Commiſſioners vary or expunge any diſpatches propoſed by the Directors, they are to give their reaſons; and all diſpatches are to be returned to the

Court of Directors in fourteen days. The Directors may ſtate their objections to any alterations, and the Commiſſioners are to reconſider them, and if they interfere with what the Directors may deem matters of Commerce, the Directors may apply to the King in Council to determine betwixt them. But the Board are reſtricted from the appointment of any of the Company's Servants. If the Directors, on being called upon to propoſe diſpatches, on any ſubject relating to Government or Revenue, ſhall fail to do ſo within fourteen days, the Board may originate their own diſpatches on that ſubject.

The Board are not to authorize any increaſe of ſalaries, or any allowance or gratuity to be granted to perſons employed in the Company's ſervice, except the ſame ſhall be firſt propoſed by the Company, and their intention and reaſons for ſuch grant are to be certified to both Houſes of Parliament thirty days before the ſalary can commence.

The Directors are to appoint three of

their members to be a Committee of Secrecy, through whom diſpatches relating to Government, war, peace, or treaties, may be ſent to, and received from India. The Secret Committee, and the perſons they employ to tranſcribe ſecret diſpatches, are to be ſworn to ſecrecy.

Orders of Directors concerning the Government or revenues of India, once approved by the Board, are not ſubject to revocation by the General Court of Proprietors.

THE GOVERNMENTS ABROAD.

The preſent forms of Government over the Preſidencies of Bengal, Fort St. George, and Madras, are continued in all their eſſential parts. For Bengal, by a Governor General and three Members of Council. For each of the others, a Governor and three Members. Theſe latter, in reſpect to treaties with the native powers of India, levying war, making peace, collecting and applying revenues, levying and employing forces, or other matters of civil or military

Government, are to be under the control of the *Government General* of Bengal; and are, in all caſes whatever, to obey their orders, unleſs the Directors ſhall have ſent to thoſe ſettlements any orders repugnant thereto, not known to the Government General; of which, in that caſe, they are to give the Government General immediate advice.

The Court of Directors are to appoint to theſe ſeveral Governments; namely, the Governor General, the two other Governors, and the Members of all the Councils; and likewiſe the Commander in Chief of all the forces, and the three provincial Commanders in Chief. None of the Commanders in Chief are, *ex officio*, to be of the Council; but they are not diſqualified from being ſo if the Directors ſhall think fit to appoint them, and, when they are Members of the Council, they are to have precedence of the other Counſellors. The civil Members of Council are to be appointed from the Liſt of Civil Servants, who have reſided twelve years in the ſervice in India.'

The Directors may appoint to any of thoſe offices proviſionally, but without ſalary, till the perſons appointed ſhall actually ſucceed in poſſeſſion. Any vacancy of Governor General, or Governor, when no proviſional ſucceſſor is on the ſpot, is to be filled by the Senior of the civil Counſellors, till a ſucceſſor ſhall arrive, and the vacant ſeat in Council, thereby occaſioned, ſhall be temporily ſupplied from amongſt the Senior Merchants at the nomination of the acting Governor General, or Governor, if only one Counſellor ſhall then remain. The Governor General and Governors may ſupply vacancies in Council from the Liſt of Senior Merchants, until ſucceſſors, duly appointed, ſhall arrive to take their ſeats. In all theſe caſes, the ſalaries and allowances are to follow the acting Members while in office. If the Directors fail to appoint to vacancies in two calendar months after notification thereof, the King may ſupply them, and the Directors ſhall not remove any perſon ſo appointed. In all other caſes the Directors have the power of recalling or diſmiſſing any ſervants; and the like general power is veſted in the Crown. Appointments made before the Act are not to be thereby diſturbed.

The Commander in Chief of all the forces, when at either of the ſubordinate ſettlements, is to have a ſeat at the Council Board, but is to have no ſalary in reſpect thereof; and if the Provincial Commander is a Member of that Council, he may continue to deliberate, but his voice ſhall be ſuſpended as long as the other ſhall remain.

Proviſion is made for ſupplying the place of any Member of Council, diſabled from attending by any caſual illneſs or infirmity.

The departure of any Governor or Member of Government, or Commander in Chief from India, with intent to come to Europe, or any written reſignation delivered in by them ſhall be deemed an avoidance of office, and the coming into any part of Europe ſhall be a ſufficient indication of that intent. No ſalary ſhall be paid or payable to any Officer, or his Agent, during abſence, unleſs employed on actual ſervice; and if any officer, unleſs abſent on ſervice, never returns, the ſalary is to be deemed to have ceaſed from the day of his quitting the ſettlement.

The Act preſcribes the order and method of conducting buſineſs at the ſeveral Council Boards. Matters propounded by the Preſident ſhall be firſt proceeded upon. He may adjourn the diſcuſſion of queſtions put by the Members of Council, but not more than twice, nor beyond forty-eight hours each time. All orders are to be expreſſed to be made by the Governor General *in* Council, or Governor *in* Council. Powers are given to the Governor General or Governors, to act contrary to the opinions of the other Members of Council, taking upon themſelves the ſole reſponſibility. On ſuch extraordinary occaſions, the Governor General, or Governor, and Counſellors, are to communicate to each other their opinions and reaſons by minutes, in writing, and to meet a ſecond time; and if both retain their firſt opinion, the minutes are to be entered on the conſultations, and the orders of the Governor General, or Governor, are to be valid, and put in execution.

If the Governor General ſhall viſit any ſubordinate preſidency, he ſhall appoint a Vice Preſident to act in Bengal during his abſence, who, with the Council, may act for that Preſidency alone. The Governor General's authority, and that of his Council, over ſuch ſubordinate ſettlement, ſhall be transferred to the Council Board of the Preſidency where he ſhall be preſent, except in judicial caſes. And whilſt he is in a ſubordinate Preſidency, the Governor thereof ſhall have only a voice in Council. His other authorities, except in regard to judicial matters, ſhall be ſuſpended. If the Governor General ſhall be in the field without a Council, all the Governments and officers ſhall obey his orders, and he alone ſhall be reſponſible.

Theſe extraordinary powers ſhall not extend to the impoſing any tax, nor to any act which might not be done by the whole Council, nor to any judicial caſe, nor to the ſuſpenſion of any ſtanding order of Government, nor ſhall thoſe powers be exerciſed by perſons caſually ſucceeding to the temporary Government; and the Directors, with the approbation of the India Board, may ſuſpend theſe extraordinary powers, and again revive them; and all the Governments are laid under reſtrictions to prevent war or extenſion of dominion in India, unleſs hoſtilities againſt the Company, or their allies, ſhall render war unavoidable; and the Members of the ſubordinate Governments, acting contrary to this Act, or to the directions of the Government General, may be ſuſpended or diſmiſſed by that Government, and farther puniſhed. The ſubordinate Preſidencies are alſo required to communicate all matters of importance to the Superior Government, with all diſpatch.

The Governor General, and the other Governors, are veſted with powers of apprehending perſons ſuſpected of illicit correſpondence. Witneſſes are to be examined and croſs examined, and their evidence recorded; and the parties may be tried either in India or ſent home: in the latter caſe, the depoſitions of the witneſſes are alſo to be ſent home, and are to be received in evidence, ſubject to impeachment in reſpect to the competency of the witneſſes.

To the acting President of the ſeveral Council Boards, is given a caſting vote in all caſes of equality of voices.

PATRONAGE AND RULE OF PROMOTION.

The Directors are to appoint ſo many Cadets and Writers only, as to ſupply vacancies according to returns from abroad. Their ages ſhall not be under fifteen, not exceed twenty-two, unleſs any Cadet ſhall have been one year in the King's ſervice, and then his age is not to exceed twenty-five years. All ſhall have promotion by ſeniority of ſervice only. Three years ſervice qualifies a civil ſervant for a place of £. 500 a year; ſix years for one of £. 1500; nine years £. 3000; twelve years £. 4000 a year or upwards. None to take two offices, where the joint emoluments ſhall exceed this rule. All Collectors of the Revenue are to take the oath preſcribed in the Act againſt the acceptance of preſents, and for faithfully rendering to the Company all they ſhall receive.

The acceptance of any preſent, by any ſervant of the Crown, or of the Company in India, is made puniſhable as for extortion (with a ſaving of fees to profeſſional men) and the Court, before whom ſuch offence is tried, on any conviction, may return the preſent to the party who gave it, or diſpoſe of any fine in favour of the proſecutor.

Diſobedience of orders of the Directors by ſervants abroad, is made puniſhable as for a miſdemeanor, and ſo is any breach of truſt or duty, or making or being party to any corrupt bargain concerning any office or employment, whether by a King's or a Company's ſervant; and all the King's ſubjects in India are made amenable to all Courts of competent juriſdiction abroad, and at home for all crimes committed by them in India. The Company may compound civil actions, now depending, or hereafter to be brought at any time before judgment, but in criminal caſes they are abſolutely reſtricted from compounding or remitting any judgment or ſentence whatever.

Servants of the Company, after five years abſence, cannot return with their rank, nor ſerve again, unleſs detained by ſickneſs; or unleſs it be by leave of the Company on a ballot of three parts in four of the General Court. In caſe of ſickneſs, the Directors are the judges in the Civil Service, and in the Military, the Directors and the Board of Control jointly are the judges.

THE TRADE.

The Company's term is extended for twenty years, from the 1ſt of March, 1794; ſubject to be determined at or after that period, on three year's previous notice by Parliament, ſignified by the Speaker of the Houſe of Commons; ſubject, however, as to the trade to and from *India*, to the following limitations in favour of ſuch private merchants as may chooſe to trade thither. In other reſpects, and to and from *China*, and other places beyond the Cape of Good Hope, the former reſtrictions againſt private traders are continued in force; and if the excluſive trade thus limited, ſhall be hereafter diſcontinued, the Company are ſtill to retain their corporate capacity, with power to trade with a joint ſtock in common with other people. If, however, any new ſettlement ſhall be obtained from the Chineſe Government, ſeparate from the Continent of Aſia, an export trade thither is reſerved to private Merchants, under certain conditions and regulations; and there is alſo a clauſe to preſerve the Southern Whalers in the benefit of their carrying trade into the Pacific Ocean, by the way of Cape Horn, to the northward of the Equator, limited to 180 degrees weſt longitude from London; and ſhips from Nootka Sound are to be licenſed to trade from thence with Japan and China, but are not to bring any goods of the produce or manufacture of thoſe countries to Great Britain.

LIMITATIONS ON THE EXCLUSIVE TRADE TO AND FROM INDIA.

All perſons may export and import goods to and from India in the Company's ſhips, except that they ſhall not export military ſtores, ammunition, maſts, ſpars, cordage, anchors, pitch, tar, or copper; nor import India callicoes, dimities, muſlins, or other piece goods, made or manufactured with ſilk or cotton, or with ſilk or cotton mixed, or with other mixed materials, unleſs it be done by leave of the Company. If the market ſhall not be ſufficiently ſupplied with the excepted articles of import or export, with an exception of military ſtores and copper, the Board of Control may open that trade alſo to individuals. If the Company ſhould not export 1500 tons of copper annually, private traders may export copper, in the Company's ſhips, to the amount of the deficiency.

The Company are to furniſh private traders, till 1796, with 3000 tons of ſhipping yearly, computed on the ſame principle as the Company's own tonnage is computed. The quantity may be increaſed by order of the Board of Control, to meet the demands of the private traders; and if the Board order more than the Company approve, they may appeal from the order to the King in Council. And the Company are reſtricted from charging any higher freight than £.5 per ton outwards, and £.15 per ton inwards, except in time of war, or in circumſtances incidental to war, or preparations for war, when they may charge an increaſed rate of freight, in a due proportion to the rates at which they ſhall take up their own ſhipping, but the propoſed increaſe can only be made by the conſent of the India Board, to whom the Directors are alſo required, in 1794, and in every third year afterwards, to lay a ſtatement of the affairs of ſhipping, and to abide by their order, touching any continuance, increaſe, or abatement of the rate of freight on private trade.

Private traders are required to notify to the Company's Secretary, at home, and to the proper officers in India, at a time limited, the quantity of tonnage wanted by them for the enſuing ſeaſon, with the place of deſtination, and the time when the goods will be ready for ſhipping. At home, this notice is to be given before the 31ſt Auguſt for the ſhips of the enſuing ſeaſon, and before the 15th September they are to depoſit the ſum for the tonnage, or give ſecurity to the Directors for payment of it. Before the 30th of October, they are to deliver a liſt of the ſorts and quantities of the goods intended to be ſent. In failure of having them ready, by the day ſpecified in the notice, they are to forfeit their depoſit or the ſecurity, and alſo their tonnage for that turn. Similar rules are preſcribed for ſhipping, &c. goods in India; but it is left to the Governments there to fix the times, and to name the officers, to whom notices are to be given. The Company is to have the benefit of all forfeited and vacant tonnage, and if more is demanded for private trade than the quantity limited, every perſon is to have his due proportion; and notice is to be given him thereof, ſeven days before the day for making the depoſits. All Private Trade is to be regiſtered in the Company's books, and, in default of being regiſtered, it is to be conſidered as illicit trade, and puniſhable accordingly.

The reſtrictions of the law againſt the Company's Servants, or others, from acting as factors for foreigners, or lending money to foreign Companies, or on bottomry of their ſhips, or aſſiſting them with remittances by bills, are repealed. And all legal impediments to the recovery of debts, under any pretence that they were incurred illicitly, and againſt the letter of theſe abrogated laws, are removed; and all perſons in India, not ſpecially prohibited by the Company, or reſtricted by their covenants, are authorized to act as mercantile agents for any who may chooſe to employ them; and if there ſhall be a want of Factors (properly qualified and authorized) the Company are to licenſe free merchants, with the approbation of the India Board, ſo that there may be always a proper ſupply of agents for conducting the Private Trade abroad. But the becoming factors is not to exempt any perſons from being amenable to the general authorities of the Governments in India; and all Agents are reſtricted from going beyond ten miles from ſome principal ſettlement without ſpecial leave.

As a farther relief to Private traders, the duty of 5 per cent, granted by an Act of King William, on Goods imported in Private Trade, is, in reſpect to the India Trade, repealed; and the Company's uſual charge of 2 per cent. diſcontinued, and in lieu of theſe, and in ſatisfaction of the expences of unſhipping, hoyage, cartage, warehouſe room, ſorting, lotting, and ſelling private goods, the Company is to have £.3 per cent. on the groſs amount of the ſales of Private Trade, the cuſtoms thereon included. The repeal, or the allowance thus ſubſtituted, is however not to extend to ſpecial engagements made between the Company and any of their Officers, touching their privileges.

For the eaſe of manufacturers, who may import any articles of raw materials, Rules or By-Laws are to be framed and eſtabliſhed for bringing them to as early a ſale as poſſible, and for preventing any undue preference in the ſales of the ſame commodity amongſt any of the importers, whether the goods belong to the Company or to individuals, the ſales are to be open and public, by inch of candle; and the whole conſignment bought in by the private importer, is to be delivered out to him, on payment only of the duties and other dues thereon. All other goods imported in private trade are to be ſold, and treated as heretofore, according to the By-Laws of the Company; and all goods in private trade are to pay to Government the ſame cuſtoms as goods imported by the Company on their own account.

And inaſmuch as the allowance of 3 per cent., and the rates of freight, will be inſufficient to indemnify the Company their actual charges upon private trade, the Legiſlature hath thought it juſt to exempt the Company from actions for loſſes or embezzlements, which a common carrier might, in ordinary caſes, be liable by law to make good to the owner. But the Act provides that the Company's Officers, and all perſons through whoſe means or negligence any loſs ſhall happen, ſhall be liable to make it good to the owner, and it gives a farther remedy to the owner, in certain caſes, to recover ſatisfaction, by enabling him to proſecute under the written engagements or ſecurities taken by the Company for the ſafe keeping of their own merchandize. All the laws prohibiting the import of goods from any other place than that of their growth, and for continuing all prohibitory laws in reſpect to the conſumption or wearing of foreign manufactures are continued.

APPROPRIATIONS.

Firſt; in India. The territorial revenues are to be applied, in the firſt place, in defraying all charges of a military nature. Secondly; in payment of the intereſt of the debts there already, or hereafter to be incurred. Thirdly; in payment of the civil and commercial eſtabliſhments. Fourthly; in payments of not leſs than one million per annum for the Company's inveſtments of goods to Europe, and remittances and inveſtments to China; and the ſurplus, if any ſhall remain, is to be applied in the diſcharge of debts, or ſuch other purpoſes as ſhall be directed from home. The ſum allowed for inveſtments may, from time to time, be increaſed to the extent of the diminution made in the annual amount of the intereſt of debts which ſhall be paid in India or transferred home; for which transfer, proviſion is made to an extent of £.500,000 a year, by bills of exchange to be drawn upon the Company: and if the creditors ſhall not ſubſcribe to that amount, other perſons may ſubſcribe, and the money advanced by them for bills is to be applied in diſcharge of ſuch debts; and this rule is to be continued till the India debt ſhall be reduced to two millions. The Company may increaſe theſe transfers home, but the Governments abroad are reſtricted from exceeding the above amount without their orders.

Secondly, at home. The net produce of the Company's funds at home, after payment of current charges, are thus appropriated: Firſt, in payment of a ten per cent. annual dividend, on the preſent or any increaſed amount of the capital ſtock of the Company. Secondly, of £.500,000 per annum to be ſet apart on the firſt of March and the firſt of September, half yearly; and applied in the diſcharge of the before-mentioned bills of exchange, for the aforeſaid reduction of the India debt. Thirdly, of a like annual ſum of £.500,000 to the Exchequer, to be applied by Parliament for the uſe of the Public, and to be paid on the firſt of January and firſt of July, half yearly, by equal inſtalments. And, laſtly, the ſurplus may be applied in the more ſpeedy reduction of the India debt, till reduced to two millions; or in diſcharging debts at home, ſo as not to diminiſh the bond debt below £.1,500,000. Subject to theſe appropriations, and after the debt in India is reduced to two millions, and the bond debt at home to £.1,500,000; *one ſixth* part of the ultimate ſurplus is to be applied to an increaſe of dividend on the capital ſtock, and the remaining *five ſixths* is to be made a Guarantee Fund, or collateral ſecurity for the Company's capital ſtock, and their dividend of ten per cent. until ſuch fund, by the monies paid by the Company, and the intereſt thereof, ſhall have amounted to twelve millions; and after that time, the ſaid *five ſixths* of the ſurplus is to belong to the Public in full right. Theſe *five ſixths* are to be paid into the Bank, and laid out in the purchaſe of redeemable annuities, in the names of the Commiſſioners for the reduction of the National debt, who are alſo to receive the dividends, and lay them out in like manner, until twelve millions have been inveſted. That being accompliſhed, the annual dividends of the ſtock purchaſed therewith, are, in the firſt place, to make good any defalcation in the Company's revenues, to pay the ten per cent. dividend, and ſubject thereto, thoſe dividends are to belong to the Public. If on the Company's excluſive trade being determined, their own aſſets ſhall prove inſufficient to make good their debts, and alſo their capital ſtock rated at 200 per cent., the exceſs of ſuch Guarantee Fund is to make good the deficiency, as far as it will extend, and in the event of the Company diſcontinuing their trade altogether, the exceſs is to belong to the Public. But if the Company ſhall continue to trade with a joint ſtock, then the overplus, and the annual dividends thereof, are to remain as a like guarantee for a dividend of ten per cent. and the capital rated at £.200 per cent. as long as the Company ſhall trade with a joint ſtock; but ſubject to the making good any ſuch deficiencies the ſaid fund is to be deemed the property of the Public.

If the bond debt at home, or the debts abroad, after being reduced to the ſums before limited, ſhall be again increaſed, the former appropriation is to be revived, until thoſe debts ſhall be again diminiſhed to their reſpective ſtandards before limited.

Any deficiency in the Funds to make good the £.500,000 to the Exchequer in any year, is to be made good in the exceſſes of ſubſequent years, unleſs it happens in time of war, or by circumſtances incidental to war, in which caſe the deficiencies are not to be carried forward as a debt on the *annual* funds of the Company, nor be brought forward as a debt to be paid by the Company, unleſs only in the event of their aſſets, on the concluſion of the excluſive trade affording more than ſufficient to make good the capital ſtock, rated at £.200 per cent. but any exceſs of ſuch aſſets beyond that amount, is liable to make good the deficiency of any ſuch payments to the Public; no intereſt is to be computed in the mean time on ſuch deficiency.

The ſecurities given by the Caſhiers of the Bank, are to extend to the monies they may receive under this Act, and the Treaſury is to direct the allowances for management; and if the India Company make default in any payments directed by the Act, they may be ſued, and ſhall pay £.15 per cent. damages with coſts of ſuit.

The Act directs the manner in which receipts ſhall be given, and a power is lodged in the Treaſury to give the Company farther time for payment in caſes of exigency. And it is declared, that neither the claims of the Public, nor of the Company, to the territories in India, ſhall be prejudiced by the Act, beyond the prolongation of the term in the excluſive trade. The act alſo contains a clauſe of mutual acquittal of all outſtanding demands between the Crown and the Company, to the 24th Day of December, 1792.

The Act recognizes the rights of the Company to a ſum of £.467,896 7*s*. 4*d*. in money and £.9,750 Eaſt India ſtock; (which ſums conſtitute the ſeparate Fund of the Company, eſtabliſhed under the Act of 1781;) and it is obſerved, that it will be more for the general intereſt of the Company to continue that money employed in trade, computing an intereſt upon it, and to make it a fund for a permanent increaſe to their dividend, of 10*s*. per cent., than to draw it from their trading capital for any ſudden diſtribution. And it then authorizes and limits the Company to make a dividend from this ſeparate fund, and the intereſt thereof, after the rate of 10*s*.

per cent. per ann. during their farther term in the excluſive trade; and at the end of the term, it gives them a power of diſpoſing of the remainder of this fund as they ſhall think fit.

The Company are not to grant any penſions, or new ſalaries, beyond £.200 per ann. to any one perſon, without the conſent of the Board of Control; and they are to lay before Parliament, annually, a liſt of all their eſtabliſhments abroad, and at home, in which all penſions and new ſalaries are to be particularly noticed; and alſo complete accounts of all their affairs, receipts and outgoings of the preceding year, with eſtimates for the following year.

All the old laws for preventing clandeſtine trade with India, and from lending to or aſſiſting, or being concerned with foreign Companies, or foreign traders, are wholly abrogated, and the following proviſions are ſubſtituted in their place, obſerving that the penalties are made to extend only to ſuch of His Majeſty's ſubjects as belong to Great Britain, Guernſey, Jerſey, Alderney, Sark, Man, Faro Iſles, or to the Colonies, Iſlands, or Plantations in America or the Weſt-Indies; and that all veſſels and goods forfeited, may be ſeized by any of the Company's Officers in India or China.

Perſons going unlawfully to India, and trafficking there, forfeit ſhips, veſſels, goods, and merchandize, and double the value thereof; one fourth to the Informers, and three fourths to the Company, they paying thereout the coſts of proſecution.

Perſons unlawfully going to India, ſhall be deemed unlawful traders, and ſubject to the foregoing penalties and forfeitures, and may alſo be proſecuted as for a crime and miſdemeanor, and be liable to fine and impriſonment. One moiety of the fine goes to the King, the other to the Company, if they proſecute, or elſe to any other informer.

Perſons unlawfully reſorting to India, may be ſeized and ſent home for trial;

and, on arrival, they are to give bail, or be committed to priſon.

Perſons diſmiſſed the ſervice, or whoſe licenſes ſhall have expired, if they continue in India, are to be conſidered as illicit traders, and are made ſubject to penalties and forfeitures of goods, &c. as ſuch.

Goods ſhipped clandeſtinely, or ſuch as are reſtricted by the Act, and goods unſhipped at ſea, ſhall be ſeized and forfeited, with double the value, and the Maſter, or other Officer, knowingly permitting or ſuffering the ſame, ſhall forfeit all his wages to the Company, to be deducted out of the monies payable to the owners, and be diſabled from again acting in the ſervice.

Any who ſhall ſolicit for, or accept a foreign commiſſion, to ſail to any trade in India, ſhall forfeit £.500, half to the Company, and half to the Proſecutor, or the whole to the Company, if they ſhall proſecute.

All Governors and Counſellors are prohibited from trading, except for the Company; and all Collectors, Superviſors, and others employed in the Revenues of Bengal, Bahar, and Oriſſa, or their Agents, or any in truſt for them, are prohibited from inland trade, except for the Company. The Judges of the Supreme Court of Judicature in Bengal, are abſolutely prohibited from traffick; and none, without the permiſſion of the Company, ſhall trade in Salt, Beetle Nut, Tobacco, or Rice, on pain of forfeiture of the goods, and treble the value, one moiety to the Company, and the other to the Proſecutor.

None ſhall ſend goods from India to the Continent of Europe, by any other channel than as allowed by the Act, on pain of forfeiture of double the value; but this reſtriction is not to extend to matters of agency, only on the account *bona fide* of any foreign Company or foreign Merchant.

The Act then preſcribes the method of ſuing for forfeitures and penalties, and determining the legality of ſeizures. It gives a right of ſuing by Action, Bill, or Information, in any of the Courts of Weſtminſter (in which caſe the venue is to be laid in London or Middleſex), or in the Supreme Court of Judicature in Bengal, or the Mayor's Court at Madras or Bombay; and in ſuch ſuits the legality of ſeizures of perſons, ſhips, or goods, is made cognizable. In caſes of miſdemeanors, the offenders are puniſhable by fine and impriſonment, and if abroad, they may be ſent home, as part of the puniſhment; and a capias, for arreſting the accuſed party, is given in the firſt inſtance, which may be compounded for by bail.

For ſecuring to the Crown the duties for goods unlawfully trafficked with, in the caſes of forfeiture of goods, the Attorney General may proſecute the offenders, or their partners, by bills in a Court of Equity, waving penalties, and the defendants ſhall make full diſcovery of their illicit traffick upon oath, and ſhall be decreed to pay all the duties thereupon to Government, and £.30 per cent. on the value of the goods to the Company, and ſhall be relieved againſt all other forfeitures. The Company may, in like manner, proceed againſt offenders by Bill in Equity, and if they fail they ſhall pay coſts. Defendants are to pay coſts to the Crown and to the Company, when the decree ſhall be againſt them.

If a common informer, before any ſuit is commenced, ſhall make known any offence to the Company, or the Attorney General, and either of them ſhall prefer a ſuit in Equity, in that caſe the informer ſhall be entitled to one third part of the ſimple value of the concern which ſhall be recovered. But if the Directors prefer a proſecution at law, the informer may proceed, but ſhall not diſcontinue the ſuit without their conſent.

When the Company are the firſt informers, the whole of the informers' ſhares of penalties and forfeitures ſhall belong to the Company, although the ſuit be commenced after the time elapſed for common informers to ſue or proſecute the offence.

On any ſuit againſt the Company or their Servants for ſeizing, &c. the defendants may plead the general iſſue, and give the Act in evidence, and the burthen of proofs ſhall be on the plaintiffs, that the ſeizure, &c. was unlawful; and on nonſuit, verdict, or judgment, the plaintiffs ſhall pay treble coſts.

The Acts or parts of Acts repealed, are as follow: 9 and 10 W. III. ch. 24, ſ. 81. The whole of the temporary Act of 5 Geo. I. chap. 21. and ſo much of the ſeveral Acts as continued it in force. The 7 Geo. I. ch. 21, ſ. 1 to ſ. 9. The whole of 9 Geo. I. ch. 26. The 3 Geo. II. ch. 14, ſ. 9. The 17 Geo. II. ch. 17, ſ. 11. The 10 Geo. III. ch. 47, ſ. 1 and 2. The 13 Geo. III. ch. 63, ſ. 23 to 29; and ſ. 32 to 35. The 21 Geo. III. ch. 65, ſ. 29. The 24 Geo. III. ch. 25, ſ. 3, 13, 29, and 31. The whole of the 26 Geo. III. ch. 16; and the 32 and 33 ſ. of 26 Geo. III. ch. 57. The repeal is not to extend to offences committed before the commencement of the Act, nor is it to affect the powers of the preſent Board of Control, until a new one ſhall be appointed; nor to affect the powers given to the India Board by certain Acts of the 28th and 31ſt years of the King, concerning the forces in India.

The juriſdiction of the Supreme Court of Judicature at Fort William, in cauſes of Admiralty, is made to extend to the High Seas at large, whereby a defect in the Act of 1773 for conſtituting that Court is cured.

For increaſing the number of Magiſtrates in Bengal, Madras, and Bombay, the Supreme Court of Judicature in Bengal is to iſſue commiſſions of the peace, in purſuance of orders iſſued in Council for that purpoſe; and any of the Juſtices, ſo appointed, may by order in Council, ſit alſo in the Courts of Oyer and Terminer, taking the oaths of Juſtices in England, excepting the oath preſcribed by the Act of the 18 Geo. II. (relating to qualification by eſtate.) The proceedings and judgments of juſtices may be removed to the Court of Oyer and Terminer by Certiorari, as may be done into the Court of King's

Bench in England, and on ſimilar conditions, but cannot be ſet aſide for want of form, but on the merits only. The Juſtices may alſo aſſociate with the Judges in cauſes appealed, when called upon ſo to do.

The Governments abroad may appoint Coroners to take inqueſts upon the bodies of perſons coming to an untimely end, and appoint fees to be paid for that duty.

The Juſtices of the Peace may appoint Scavengers, and raiſe money by aſſeſſments for cleanſing, watching, and repairing the ſtreets of Calcutta, Madras, and Bombay: they may alſo licenſe houſes for retailing ſpirituous liquors, and fix the limits of thoſe towns; and none are to retail ſpirits but ſuch as they ſhall ſo licenſe, under the penalties of the laws of Great Britain.

A ſpecial oath is preſcribed to be taken in future by the Directors of the Company, prohibitory of their acting as Directors, when concerned in buying from, or ſelling to, the Company any goods; and prohibitory of their being concerned in any ſhipping employed by the Company, or accepting any preſent for any appointment of office, or of being concerned in any private trade contrary to the Act.

Proſecutions for any thing done under the Act are limited to three years, or if the party aggrieved be abroad, then in three years after his return.

The Act is to commence in Great Britain as ſoon as it ſhall receive the Royal aſſent, and in India on the 1ſt of February, 1794, except when any ſpecial commencement is preſcribed in it.

The Clauſes in Acts of Parliament which conſtitute the Charter of Rights *of Britiſh India.*

21 Geo. III. cap. 70, ſec. 17.

PROVIDED always, and be it enacted, that the Supreme Court of Judicature at *Fort William* in *Bengal*, ſhall have full power and authority to hear and determine in ſuch manner as is provided for that purpoſe in the ſaid charter or letters patent, all and all manner of actions and ſuits againſt all and ſingular the inhabitants of the ſaid city of *Calcutta*; provided that their inheritance and ſucceſſion to lands, rents, and goods, and all matters of contract and dealing between party and party, ſhall be determined, in the caſe of *Mahomedans*, by the laws and uſages of *Mahomedans*; and in the caſe of *Gentûs*, by the laws and uſages of the *Gentûs*; and where only one of the parties ſhall be a *Mahomedan* or a *Gentû*, by the laws and uſages of the defendant.

Sec. 18. And in order that regard ſhould be had to the civil and religious uſages of the ſaid natives, be it enacted, that the rights and authorities of fathers of families, and maſters of families, according as the ſame might have been exerciſed by the *Gentû* or *Mahomedan* law, ſhall be preſerved to them reſpectively within their ſaid families; nor ſhall any acts done in conſequence of the rule and law of caſt reſpecting the members of the ſaid families only, be held and adjudged a crime, although the ſame may not be held juſtifiable by the laws of *England*.

Sec. 19. And be it further enacted, that it ſhall and may be lawful for the Supreme Court of Judicature at *Fort William* in *Bengal*, to frame ſuch proceſs, and make ſuch rules and orders for the execution thereof, in ſuits, civil and criminal, againſt the natives of *Bengal*, *Bahar*, and *Oriſſa*, as may accommodate the ſame to the religion and manners of ſuch natives, ſo far as the ſame may conſiſt with the due execution of the laws, and attainment of juſtice.

Sec. 20. Provided always that ſuch new forms of proceſs, and rules and orders for the execution thereof, ſhall be forthwith tranſmitted to one of His Majeſty's principal Secretaries of State, to be laid before His Majeſty for his Royal approbation, correction, or refuſal; and ſuch proceſs ſhall be uſed, and ſuch rules and orders ſhall be obſerved, until the ſame ſhall be repealed or varied; and in the laſt caſe with ſuch variation as ſhall be made therein.

24 Geo. III. cap. 25. ſec. 39.

" And whereas complaints have pre-
" vailed, that divers Rajahs, Zemindars,
" Polygars, Talookdars, and other native
" landholders, within the Britiſh territo-
" ries in India, have been unjuſtly de-
" prived of, or compelled to abandon and

" relinquiſh their reſpective lands, juriſ-
" dictions, rights, and privileges, or that
" the tributes, rents, and ſervices, re-
" quired to be by them paid or performed
" for their reſpective poſſeſſions, to the
" ſaid United Company, are become grie-
" vous and oppreſſive. And whereas the
" principles of juſtice and honour of this
" country require that ſuch complaint
" ſhould be forthwith *inquired* into and
" *inveſtigated*, and if founded in truth,
" effectually redreſſed." Be it therefore enacted, that the Court of Directors of the ſaid United Company ſhall, and they are hereby accordingly required forthwith to take the ſaid matters into their ſerious conſideration, and to adopt, take, and purſue ſuch methods for inquiring into the cauſes, foundations, and truth of the ſaid complaints, and for obtaining a full and perfect knowledge of the ſame, and of all circumſtances relating thereto, as the ſaid Court of Directors ſhall think beſt adapted for that purpoſe; and thereupon, according to the circumſtances of the reſpective caſes of the ſaid Rajahs, Zemindars, Polygars, Talookdars, and other native land-

holders, to give orders and inſtructions to the ſeveral Governments and Preſidencies in *India* for effectually redreſſing, in ſuch manner as ſhall be conſiſtent with juſtice and the laws and cuſtoms of the country, all injuries and wrongs which the ſaid Rajahs, Zemindars, Polygars, Talookdars, and other native landholders, may have ſuſtained unjuſtly in the manner aforeſaid; and for ſettling and eſtabliſhing, upon principles of moderation and juſtice, according to the laws and conſtitution of *India*, the permanent rules by which their reſpective tributes, rents, and ſervices ſhall be, in future, rendered and paid to the ſaid United Company by the ſaid Rajahs, Zemindars, Polygars, Talookdars, and other native landholders.

BRITISH INDIA.

THE

PROVINCIAL ESTABLISHMENTS

OF

MAHOMEDAN CONQUERORS

IN THE

BENGAL PROVINCES,

AND IN THE

NORTHERN CIRCARS.

*Mahomedan provincial Eſtabliſhment in the Circars**.

CHAP. I.

Officers of the Crown.

1. AUMILDAR[†], the *provincial delegate*, held his office moſt commonly by *Sunnud* from the *Nizam*, or great ruler of the *Six*

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* This eſtabliſhment is extracted from Mr. *Grant's political ſurvey of the northern Circars*, preſented to the Houſe of Commons on the motion of the Honorable *C. Greville*, in 1790, at the time when a letter from the *Earl Cornwallis*, on the ſettlement of *Bahar* was preſented by Mr. *Dundas*. Both communications remain undiſturbed on the table of the Houſe of Commons, and the ſettlement itſelf remains *yet* to be explained to Parliament.

[†] *Aumildar* in the *Circars* was, in rank, greatly below the *Fougedar* of the *Carnatic Payengaut* and *Kirpah*.

Soubahs of the *Decan*, ſometimes from the *Soubahdar* of *Hydrabad*. His local juriſdiction extended over all the maritime provinces between *Gondegama* and the *Chilka* lake. He was inveſted with abſolute powers of *Zelabdarry*, or provincial civil magiſtracy; *Fougedarry*, military command; and *Shaikdarry*, or control of finance.

In his firſt capacity of *Nazim* or ruling magiſtrate, he was guardian of the rights of Sovereignty. Arbiter of life and death, he preſided in perſon, or by *Naib* or deputy, in the *Sudder Cutcheree Adawlet*, or chief court of juſtice. The *Darogha*, or principal clerk, prepared the indictment, ſummoned evidences, and went through the forms of examination directed by the bench. The *Mufti*, or *Molavi*, doctors learned in the law, expounded the *Koran*. The *Cazi*, or ſupreme judge, pronounced the ſentence. The *Cutwal*, or lieutenant of police, executed it, but only by the ſpecial command of the *Aumildar*.

As the repreſentative of Sovereignty, he took cognizance of, and ultimately and ſolely determined the more conſiderable civil diſputes, or cauſes of conſiderable private property, ſuch cauſes being productive of heavy fines, and the uſual forfeiture of one fourth of the amount litigated to Government, but he left the deciſion of the inconſiderable cauſes to the *Cazi*, they being unproductive of heavy fines.

The *Cazi* was notary public alſo, in the atteſtation of deeds of grant, or contract, and writings in general.

Thus, the Mahomedan code was the law of the land, and regulated the *form* of proceedings; the *exerciſe* of it depended on the arbitrary will of the *Aumildar*.

In his ſecond capacity of *Sirdar Fouje*, or head of the troops, the *Aumildar* himſelf held the principal *Jageer*, or military fief, either denominated *Zatee* or perſonal, *Muſproot* or conditional; and the leſſer *Jageerdars* and *Munſubdars*, with their reſpective number of *Sepoys*, were immediately under the command of the *Aumildar*. He made additional levies for apparent and uſeful purpoſes, as *Bukkſhi* or paymaſter, which always gives the higheſt official deſignation or title in the Mogul Government to the commander in chief of the imperial forces, and places him next in rank to the Vizier.

In his third capacity of *Shaikdar*, or *Dewanny* delegate, the *Aumildar* exerciſed the moſt important functions of his office. During the vigor of the Mogul Government, this office had continued ſeparate from the two former held by the *Soubahdar*, his *Nawabs*, or deputies. On the revolution in favour of *Nizam ul Moolk*, it was, in the firſt inſtance, united in his own perſon, and became of courſe ſo, through all the gradations of ſovereign authority; he was virtually reſtrained in nothing except alienations of lands, remiſſions of annual aſſeſſments, or an increaſe of expence. The leaſt encroachment on the more conſequential prerogatives of the crown was not tolerated but by royal or viceroyal approbation, under the ſeals and ſignatures of all the miniſters of ſtate.

The *Aumildar*, in his third capacity,

preſident of all the ſuperior provincial tribunals, alſo ſuperintended the *Sudder Dewanny Adawlet*, or principal court of exchequer. The *Nazir*, or ſupervîſor enforced his decrees through the agency of the *Hazary*, or Commander of 1000 *Peons*; of the *Seddiwar*, or head of 100; or of the *Jammadar*, chief of any inferior indefinite numbers of the *Sebundy Fuſſillie*, or revenue troops, entertained every where originally on ſtated monthly wages, but latterly, from abuſe, on certain allotments of lands through the different *Pergunahs*, fraudulently ſequeſtered from the *Circar*, to increaſe the private emoluments of the revenue officers.

Officers of the Revenue.

Revenue officers were divided into two claſſes; ſuch as held their appointments, rights and privileges by *Sunnud* from the reigning Sovereign, with the good will of the *Reyuts*; or ſuch as were merely temporary, and more immediately dependant on the *Aumildar*.

2. The *Deſmook*, *Zemindar*, *Chowdry*, or chief of a diſtrict containing one or more *Pergunnahs* by *Sunnud*, held the firſt rank *: he was the intermediate agent of Government to ſuperintend a portion of the country, to redreſs petty grievances, furniſh the huſbandman with neceſſary advances, and to collect or become reſponſible for the rent to the *Circar* or ſtate.

His allowances conſiſted of his *Nancar*, *Saverum* †, both ſignifying ſubſiſtence in bread, being to ariſe out of ſmall allotments of land, freed from all public charges, and conveniently diſperſed through the diſtrict ſo as to make his preſence neceſſary every where, and give him local attachment, and a greater effect to his ſuperintendance, in attending to his own private intereſts. This territorial property was uſually in value equal to

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* Vide inquiry into *Zemindary* tenures. Debrett, 1791.

† *Nancar*, of Perſian derivation, applies to Bengal; *Saverum*, of *Telinga* termination, in the *Decan*.

5 per cent. of his collection, and he had invariably 5 per cent. allowed on the amount of rents, collected under the denomination of *Ruſſooms*, cuſtoms or commiſſion, and were ſuppoſed to promote the increaſe of receipts and economy in the *Moffuſſil* or detailed rural expences, and to promote the proſperity of the country.

In proceſs of time, and during the latter convulſions of the empire after the invaſion of *Nadir Shah*, 1739, not only ſome of the Hindoo *Jageerdars* and *Zemindars*, but even inconſiderable *Enaumdars*, or holders of charity lands, threw off allegiance, and particularly in the northern *Circars*, confounded theſe orders of officers under a common appellation *Zemindar*, and only to be diſtinguiſhed by their *Sunnuds*.

3. The *Deſpandeah*, *Canongoe* *, or provincial regiſter, for the moſt part exerciſed by Brahmins: this is the only office to be found in the Muſſulman Government, in

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* *Deſpandeah* in the Decan; *Canongoe* in Bengal.

its nature hereditary, from policy, to give the perſon holding it greater conſideration. The *Canongoe* regiſtered all *Firmans*, *Sunnuds*, grants of every kind; and rules, ordinances, regulations of interior police, judicial decrees from each of the three departments. It regiſtered the *Jumma*, *Kaumil*, *Toomar*, or original more perfect rent-roll of the lands in detail, ſerving as a ſtandard or groſs valuation in political calculations of the revenue, and to fix the amount of *Jageers*, as well as religious or charitable endowments; the *Sabood*, or actual ſources of the collections made from the *Reyuts*; the *Jumma Wuſſel-Bauky*, or annual account of the aſſeſſments, receipts, and balances of the country, as ſettled with its intermediate agents; the diviſions, meaſurement, quality, and produce of the lands, enumeration of the villages, farms, huſbandmen, manufacturers or artificers liable to taxation, and in general all donations, arrangements, and circumſtances, affecting real or perſonal property, and particularly defining the proprietary intereſt of the ſtate, were naturally made matters of record in the *Duſter* or office of the *Deſpan-*

deah or *Canongoe*, as they could only be properly authenticated and acquire validity after paſſing through ſuch form of regiſtration, to render this intended check more efficacious, not only on the *Zemindars* and leſſer native ſuperintendants, but alſo on the *Aumildar* himſelf, and all his immediate agents in affairs of civil adminiſtration or finance; *private intereſt* and *hereditary independance* were the powerful incentives added to perſonal honours, conſideration and influence, to inſure the honeſt full diſcharge of this important truſt. A *Ruſſoom* of 2½ per cent. on the revenue, aſcertained by his own vouchers to have been collected throughout the country, was aſſigned to the Public Regiſter, his heirs and deputies in perpetuity. In lieu of this commiſſion, however, at preſent there are a number of *Deſpandeahs* claiming a right to free *Meeraſſy*, heritable villages, or to others held by a tenure called *Bilmokta* or *Talookdary*, at a low unalterable rent; but all theſe we apprehend to be improper alienations made by the *Deſmooks* or other officers of Government in power, to purchaſe greater defalcations from the ſtated dues of the exchequer.

4. The *Puteel*, *Maccundum*, or chief *Reyut* of a *Deh Gam*, or village, was preciſely within his narrow precinct what the *Deſmook* was in the *Pergunnah*, or *Zemindary*.

5. The *Koolcurny*, *Curnum*, *Putwarry*, or accomptant, held the next inferior gradation to the *Deſpandeah*.

Theſe were the principal and more permanent officers of the revenue in a regular chain of ſubordination to each other when acting under their native head, but ſerving as mutual *checks*, during the *ſuſpended* authority of the *Zemindar*, either from inſufficiency or mal-adminiſtration: *then* the interior management devolved on the ſecond claſs of *Officers of the revenue*, temporary and immediately dependant on the *Aumildar* himſelf, in the following order.

1. The *Ameen*, veſted with inquiſitorial and controlling powers in general, be-

came ſecurity for the rents of the diſtrict committed to his charge.

2. The *Seriſhtadar* or *Mujmuadar*, keepers of official forms, or annual adjuſtments of the revenue, though they did not ſuperſede or exonerate the *Canongoe*, found it of advantage, and were always permitted, to interfere in ſcrutinizing his conduct, as well as in aſcertaining the actual reſources of the country, oftner to ſatisfy the private enormous exactions of corrupt agency, than to increaſe inadequate public ſupplies. In the *Circar* of *Rajimundry*, at the period of the laſt change in its Government, one of the moſt remarkable inſtances on record, perhaps, occurs in proof of the vaſt individual benefits to be derived, with ordinary addreſs and knowlege, by the union of the two offices now in contemplation in the ſame perſon, from the ignorance of the new rulers.

3. *Tahſeeldars*, or collectors of different denomination and rank, with their *Moherrirs* or writers of accounts, aſſumed the

inferior departments uſually aſſigned to the *Mulluddum* and *Putwarry*, as far as the intereſts of the ſtate were concerned.

Thus, then, it appears that the *Aumildar*, in his capacity of *Zelahdar*, *Foujedar*, and *Shaikdar*, united in himſelf almoſt all the executive powers of ſovereignty, if not virtually all the legiſlative authority exerciſed under deſpotiſm.

The immediate perſonal checks on the *Aumildar*, the loweſt repreſentative of the ſovereign, rank or conſequence, were,

1. The *Kelladar*, or commandant of principal forts, uſually held for life under approved conduct, and by form of temporary *Sunnud* from the actual ruler. A portion of the *Havillee*, or houſehold lands of the *Circar*, was ſet apart for the maintenance of the garriſon and repair of the fortifications. A certain ſtock of proviſions and warlike ſtores were to be kept up, the allowance was invariable, unleſs to make up the loſſes ſuſtained from a ſiege. If no accounts

of ordinary expenditure were required, then the *Jageer*, or tenure, was denominated *Muſhroot* or conditional. When the pay of the King's troops was in like manner included in the grant, it was called *Ahſham*, and returns of the men were annually made to the *Meer Aniſhy*, or grand maſter of the artillery; but when the lands adjoining the fort were held by *Bella Shirrit*, or unconditionally, nothing was required of the *Kelladar* beſides ſimple fealty to the ſovereign; and he was, in all reſpects, independant of intermediate authority.

2. The *Sewanah-Negar*, or news-writer, was a political intelligencer, or ſpy on the conduct of the *Aumildar* and all the other officers of Government, employed on the part of the *Soubahdar* or *Nazim*; and the *Wakeh-Negar* was properly a remembrancer of tranſactions in the *Dewanny* department: both theſe officers maintained a weekly correſpondence openly with their reſpective principals, whether at *Hyderabad* or *Delhi.* They were dreaded by the provincial delegates, and venerated by the

vulgar in proportion to their ability and integrity.

3. Nor were the reſtraints of religious and moral preceptors wanting to curb the ſuggeſtions of unlawful ambition. A number of learned men, under the common appellation of *Mulla*, whoſe duty it was to inſtruct youth, and inculcate among others the doctrine of paſſive obedience to the Prince, were diſperſed through the diſtricts with competent *Enaums* or gifts of land. But theſe, with all the other conſtitutional checks of Mogul Government, proved more or leſs effectual only in proportion to the vigor of the hand which held the reins of adminiſtration.

CHAP. II.

Mahomedan Syſtem of Revenue.

WHEN we conſider the length of time the Britiſh ſovereignty has been eſtabliſhed in the *Circars*; the peaceable undiſputed poſſeſſion for ſeventeen ſucceſſive years of a country ſo acceſſible; inhabited by a race of people ſo ſubmiſſive and mild as not to have required, in ſo long a period, the exerciſe of the old, or the inſtitution of a new, ſyſtem of judical adminiſtration; that the government has been armed with all the plenary deſpotic rights and privileges of perhaps the moſt abſolute Princes in the univerſe; with a military power, directed by abilities formed in the circle of ſcientific knowledge, of a nature greatly ſuperior to what the Moguls could ever boaſt of in Hindoſtan; that there were apparently ſuch extraordinary opportunities to gain information in every branch of politics, and trace true theory to its ſource, through the detail of practical experience; it may ſeem wonderful that at this day ſo little ſhould be known of the ways and means, mode of management in raiſing the public ſupplies, and actual amount of revenue collected in behalf of the ſtate, as to encourage any individual, from private experience and local obſervation and inquiry, to ſtep forth, in the ambitious hope of being able to ſay ſomething new and intereſting on a ſubject which at preſent ſo deeply engages the attention and inquiſitorial powers of the nation. But to a well-informed, unprejudiced mind, it will ceaſe to be a matter of wonder, that ſo little progreſs ſhould have been made in the knowledge of eaſtern finance during the rapidity of Britiſh conqueſts, and under the circumſtances of the Company's ſervants in India, for many years back, ſubject to a conſtant fluctuation in the government of our territorial acquiſitions, and peculiarly embarraſſed by the ſtruggle, for their actual poſſeſſion and annexed influence, between the crown and proprietory intereſts, and by the want of authentic local information, unable to diſcriminate by whom, or under what forms, the rights of ſovereignty ought and ſhould continue to be exerciſed: when it is farther conſidered that all public accounts of the revenue, and in general the whole political learning of Hindoſtan, are locked up in the intricacy, ſtudied ambiguity, and verboſe inaccuracy of Perſian manuſcript writings; and that no adequate inducements have been held out to encourage apainful and, in itſelf, generally ſpeaking, an unprofitable ſtudy of the eaſtern languages, ſo neceſſary to develop the true efficient principles of a ſyſtem of political economy; and even among the few individuals who, rather from motives of private ſatisfaction or a natural bent, may be ſaid to have miſpent their time in eaſtern literature, ſcarcely one is to be found who has gone through a courſe of general oriental hiſtory, much leſs has peruſed, or perhaps ever heard of, many of thoſe dry, incorrect, and tedious narrations, which contain the particular annals of Hindoſtan in detail, and which, though often mortifying to the pride of freedom, in inſtances of the moſt ſervile flattery or unmeaning praiſe beſtowed on rulers, as well as always diſguſting to Chriſtian humanity; in exhibiting in native deformity the horrid depravity, oppreſſion, and tyranny of Mahomedans; may yet be of ſome univerſal utility in conveying a true knowledge of facts more or leſs important to the intereſts of mankind, and are indiſpenſably neceſſary to the perfect underſtanding of the paſt and preſent ſyſtem of local adminiſtration, or to the framing of a new and more intelligent one for the future. But when it is known how few, if any, of the Company's civil ſervants in the *Circars* have been induced to learn the Perſian language, either from want of encouragement, or from the facility of procuring Hindoo interpreters, who, with a knowledge of the Engliſh, might be ſuppoſed capable of tranſacting the buſineſs of the country through the medium of their native dialects, it muſt of conſequence follow, that all original, more authentic accounts of the revenue, hiſtorical detail of management, and lights into the ſettled forms of government, the rights and privileges of the Prince or people, by a critical examination of treaties, *Firmans*, *Sunnuds*, temporary or hereditary tenures, have been almoſt univerſally, abſolutely, and wholly precluded, or of no avail to the ſuperintending agents of finance: conſequently there could be no virtual control over the inferior intermediate native officers employed, whoſe intereſt it was, for the moſt part, to deceive, who in common practice are endowed with ſufficient cunning to ſecond their intereſt, and in important arrangement, are themſelves liable to be impoſed on through their technical literary deficiency; and above all, when it is remembered that on the firſt acquiſition of theſe provinces, neceſſity, perhaps, threw the whole executive adminiſtration for the three following years into the hands of an unprincipled intrigueing Muſſulman *Aumildar*, formerly in office under the *Nizamut*; in conjunction with an artful intelligent Hindoo, elevated, on that occaſion, rather informally, to the high incompatible lucrative truſts of *Dewan*, or public interpreter, and of *Seriſhtadar*, or actual chief *Canongoe*: that in conſequence of a combination ſo powerful to veil the myſtery of finance, or rather the defalcations of immediate agency, under the pretended forms of ancient practice, an example and routine of management was eſtabliſhed which neceſſarily ſhackled all future ſuperintendance:—we repeat, when theſe various circumſtances are known, it may ſeem more ſurprizing that ſo much ſhould have been realiſed and brought to public credit, under the head of revenue, than that ſo little ſhould yet be generally underſtood. As to the pretenſions of an individual to any thing new or intereſting, whatever they may be, he claims no particular merit; he was a mere ſojourner in the country, which he obſerved: his office of *Public Miniſter* to the *Nizam*'s *court* neceſſarily required ſome knowledge of eaſtern language, and the proper diſcharge of its moſt ordinary functions implied a general acquaintance with every branch of politics; at the ſame time a private intercourſe, founded on a very trifling obligation, with the firſt *Stateſman* in point of ſtation and rank in the Decan, perhaps the greateſt that has appeared of high birth in Hindoſtan during the preſent age, in univerſal learning and experienced ability, accidentally opened a way to uncommon ſources of information, to an extenſive library, and to moſt uſeful public records of the higheſt authority; the neglect of which would have argued the greateſt demerit, conſidering the difficulty of an European's gaining political inſtruction through the beſt native channels, ſhut up with the moſt cautious jealouſy againſt foreign inquiry. In regard to apprehenſion of incurring the imputation of preſumption in refuting received opinions, however far they may have had the ſanction of the moſt reſpectable perſonages, an individual, juſtified on ſuch inveſtigation in conceiving the general belief to be founded in error, and of dangerous tendency, muſt be ſhielded, by a ſenſe of public duty, by the conſcious rectitude of his own intentions, and reſt his defence on the truth of facts and juſtneſs of obſervation, on the ſubject of finance, within the large ſcope of preſent conſideration, which may be divided into the four following heads, viz.

1ſt, The nature and ſources of the revenue of the Circars, proportioned to the total produce of the country.

2dly, The mode of ſettling the Jummabundy, or raiſing the annual ſupplies of government.

3dly, The groſs and net receipts of the public treaſury.

4thly, From an account of current charges, to deduce a propoſed ſcheme of future expenditure.

CHAP. III.

The Nature and Sources of Revenue.

IT is well known that throughout the whole of Hindoſtan the ordinary revenue of Government is compriſed under the two general denominations of MHAL, or *Territorial Revenue*, and SAIR, or *Impoſts*.

1. *SAIR*,

Ariſing from a variety of impoſts, chiefly on perſonal property, fluctuating and uncertain in its amount, is therefore of an unſettled, precarious nature, aſcertainable only at the cloſe of the year, and under the following impoſts or *Aboabs*, including almoſt the whole ſyſtem of taxation in Europe.

1. The *Mahſool*, or cuſtoms on exports and imports, were fixed by the Moguls at five per cent. from Hindoo's, or half that proportion from merchants of their own perſuaſion, or favoured foreigners; but this

diſtinction of perſons under Engliſh administration has of courſe been laid aſide.

2. The *Rahdarry* is an inland toll collected at different *Chowkies*, or ſtations on the roads, from paſſengers, or on account of merchandize, grain, and all the neceſſaries of life carried to market; and being exacted at an indefinite rate, according to the uſual indiſcretion of Zemindars or other officers of Government, is intolerably burthenſome to the lower claſs of people, without producing any adequate benefits to the ſtate.

3. The *Pandery*, or tax on the ſhops of workmen and retail merchants in towns; or under a different denomination, on the temporary ſtalls, erected during the fairs held annually at places of Muſſulman pilgrimage, or Hindoo worſhip, formed alſo a conſiderable branch of the *Sair*; together with licences to the makers and ſellers of ſpirituous liquors, or the keepers of brothels: in like manner in many places were included a tax on houſes in general,

on marriage, on looms, on the cloth manufactured.

4. The *Mhoterreſſa*, or poll tax, on artificers and manufacturers, continues every where a great diſcouragement to induſtry.

5. The *Jizea*, or tribute impoſed on the Hindoos as idolators, was, perhaps, for the laſt time, collected in the beginning of the preſent century, by *Anwur u'deen*, the father of the Nabob *Mahommed Ali*, when acting as ſuperintendant of this branch of the revenue in the town of *Surat*; but, what may appear ſtrange, the perſonal exactions, under the Muſſulman government from Indian pilgrims reſorting to *Jaggernaut*, or other famous Pagodas, are ſtill rigorouſly enforced by the freeſt Mahrattah rulers, ſuperſtitious adherents of Braminical faith, the ſucceſſors to the tyrannical dominion of Iſlamiſm.

6. The *Ferroay-foujedarry*, or produce of fines, confiſcations, and the *Chout* or fourth of ſums litigated in the civil courts,

made no inconſiderable part of the variable uncertain ſources of public ſupply.

7. To theſe may be added, within the *Northern Circars*, the profits on *ſalt farms*, eſtimated at a lack and a half of rupees, or about two thirds of the prime coſt of near ten lacks of maunds, excluſive of half that quantity exported annually to Bengal before the late prohibition there, on a medium of 25 rupees per maund.

8. The yearly *rent* of cocoa-nut and palmyra trees, in the neighbourhood of the ſea ports moſt frequented by Laſcars and fiſhermen, and chiefly near the mouths of the *Goadaveri*, properly dependant on the port of *Maſulipatam*, though ſometime ſince included in the zemindaries of *Mugletore* and *Peddapore*, and which, at one rupee each tree, may be rated at leaſt two lacks and a half rupees additional, as ariſing from barren unappropriated lands.

The total of all theſe *Aboabs* or impoſts, levied under the general head of *Sair*, either in the *Circars* or any other part of

Hindoſtan, never exceeded *one tenth*, and now falls rather ſhort of that portion of the ſtated public income; and they were thought of ſuch little account to the ſtate, ſo oppreſſive in their nature for the moſt part to the poor, conſequently ſo repugnant to the principles of the eſtabliſhed as well as every other ſyſtem of religion, that the wiſe and politic *Alem Geer*, the laſt great Emperor of the Hindoſtany race of *Timoor*, aboliſhed by edict *ſeventy* of theſe ſeveral articles of taxation; though the ſelfiſh lenity of the Prince, and a degree of refractorineſs of *Foujedars* and *Jagheerdars*, whoſe fiefs continued to be valued without abatement, according to the *Jumma Kaumil*, or old ſtandard aſſeſſment, which included the recently prohibited *Aboabs*, combining with the ſubſequent diſorders of the empire, virtually prevented then, and ever ſince, the carrying into effect the royal mandate, which remains an hiſtorical record of what ought to be done in policy and humanity, but could not be realiſed by the equivocal benevolence of an eaſtern deſpot.

2. *The Mhal, or Landed Property.*

This firſt-mentioned general diſtinctive term of revenue, which conſtitutes the grand, the permanent, aſcertainable ſource of finance, over the whole of *Hindoſtan*, and indeed all the reſt of *Aſia*, under one univerſal rule, perhaps peculiar to this quarter of the world, though admitting of many ſubordinate variations in its ſeveral diviſions, is the important branch of reſource to which we ſhall confine our farther diſquiſitions. Nothing can be more erroneous than the public opinion entertained of the nature of our territorial income throughout the Britiſh dominions in India: in *Bengal*, where moſt progreſs hath been made in aſcertaining the true original principles of the actual ſyſtem of revenue, it is generally conſidered under the denomination and common idea of a *land tax*, impoſed on certain claſſes of native and ſuppoſed hereditary proprietors called *Zemindars*, from a compound in the Perſian language ſignifying literally *tenants* or holders of land. In the *Circars* it has acquired the more dignified appellation of *Tribute*, and the petty farming land-holders from whom it is collected, have been ſometimes honoured with the title of feudatory lords, but moſt commonly with that of *Rajah* or hereditary Hindoo Princes. It would be no very difficult matter to ſhew the foundation of theſe miſtakes, and their dangerous influence in determining the opinions of thoſe, who have only European ideas to comprehend the ſtate of things in Aſia, conveyed in general terms of the Engliſh language; but it is our preſent taſk rather to exhibit the truth of a different, and what we conceive to be the only proper definition of Indian revenue, viz. not a tax of one fifth, as in England, on the proprietory income of freehold eſtates—far leſs a feu-duty, or fixed perpetual quit-rent, on ſuch as are held in vaſſalage and by the ancient military tenures known in other parts of Europe; but in form and fact the *landlord*'s proportion, ſettled on a medium at one fourth the *Rebba* or *Chout* * of the original groſs produce of the land, ſhared with the tenantry; or rather a *yearly rent*, *variable* according to the circumſtances of the country at the period of adjuſtment, paid to Government as the ſole, legal, known, territorial proprietor, as generally underſtood by the *Reyuts*, or immediate cultivators of the ſoil, *through* the agency, for the moſt part, of a certain claſs of Hindoos, nominated in behalf of the ſtate, with ſuitable appointments in land and money, to the office of *Zemindar* or ſuperintendant of a local provincial ſubdiviſion, and who, collectively, to the greater ſatisfaction of the people, as native guardians of the public peace and private rights, as well as receivers, or rather *farmers-general*, of the revenue, relieved their ignorant voluptuous Muſſulman rulers from the intricate troubleſome detail of internal police, and the management of *Moſuſſil* collections.—That this was, and continues to be, the

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* Hence the derivation of the modern claim of the Mahrattas, who, in gaining the aſcendancy over, and in imitation of the Moghuls, exacted from Foujedars and Jageerdars of the latter, the ſame proportion of

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their income that theſe levied from the Reyuts or inferior tenants of the ſoil; and at firſt with the more ready concurrence of the ſovereign, becauſe the demand did not come home immediately to himſelf, and only leſſened the power of many refractory ſubjects.

true nature of the territorial income of the *Circars*, under the Company's, or former adminiſtrations, can only be fully illuſtrated by taking a ſhort general review of the original inſtitution and progreſs of the Moghul ſyſtem of finance in *Hindoſtan*, which is ſtill regarded, in fact or by legal conſtruction, as the only genuine ſource and ſupport of every actually eſtabliſhed mode of raiſing the ſupplies, throughout one and all of the diſſevered members of this once great empire.

CHAP. IV.

Tooril Mull's Syſtem of Finance.

MUCH hath been ſaid of the *Aſſil Toqmar-Jumma*, or original roll of the rent, agreeable to the firſt general aſſeſſment of the twelve Soubahs of *Hindoſtan* north of the *Nerbuddah*, undertaken and imperfectly accompliſhed through the agency of the famous Hindoo Rajah *Tooril Mull*, in the reign of *Akbar*, one of the greateſt Moghul Emperors; but of the performance, little more ſeems to be known in Europe than the total amount for which the ſeveral diſtricts were rated; or of its author, any thing farther than that he was an able financier. The following ſhort analyſis, therefore, of a work ſo celebrated, connected with as much as may be neceſſary of the hiſtory of the man, may be equally new, as it appears eſſential to the more perfect underſtanding of the ſubject under conſideration.

Tooril Mull, of the *Kebtery* caſt, from *Lahore*, and at length raiſed to the *Memſub*, or dignity of 4000, began his political career in the province of *Gujerat*, both as a military commander and intendant of the revenue, in 1573 of the Chriſtian era. The two following years he acted in the ſame capacities in Bengal, with greater reputation, during the viceroyalty of *Khanjehan*. He was afterwards deputed a ſecond time to *Gujerat*; and, on his return to *Delhi*, in 1577, having reſumed the office of *Peſhcar*, or Chief aſſiſtant to the Vizier *Shah Munſoor*, which he held in the intervals of his reſidence at the capital, had, no doubt, a great ſhare in the regulations of that year; ſuch as the diviſion of the empire into twelve Soubahs; the appointment of eight principal officers, with diſtinct independant powers to each; and a fixed *Jummabundy*, or annual ſettlement of the revenue, formed on a medium of the ten preceding years actual receipts, according to the beſt information which could be obtained from the local inveſtigations of a number of ſkilful *Ameens* diſtributed throughout the ſeveral provinces. But it was not until 1582, when he received, for the ſecond time, inveſtiture of the Vizaret, *Aſhraf Dewan*, or poſt of high treaſurer of the empire, that he projected his famous ſcheme of finance, which he completed in the ſhort period of his adminiſtration, which terminated with his life in 1589. It has been univerſally admitted as a model of perfection, and ſerving as a baſis for the actual collections in every part of Hindoſtan, without any variation in the principle, or much increaſe in the amount of aſſeſſment, to the preſent time; excepting in the maritime countries, ſince ſo prodigiouſly enriched by an enlarged direct commerce with Europe; or in ſuch other places as were not then completely ſubdued, or of which the valued rent could not, in his time, with ſufficient accuracy be aſcertained.

CHAP. V.

Rules of Settlement.

1. *The Rebba, or Jummabundy Nekdy.*

THE ultimate point of perfection aimed at in the revenue department was, to form a rent-roll on an actual meaſurement of the lands of exactly *one fourth* of their full annual produce, ſhared with the huſbandman, to be paid into the royal treaſury in ſpecie, according to the number of *Beghas*, or extent of ground in cultivation, diſtributed into four claſſes expreſſive of the nature of the ſoil, and to be invariably rated by a medium then ſtruck of the real value of the ſeveral productions, throughout the year, as aſcertained on the ſpot: this was called the *Jummabundy-Nekdy*, or money ſettlement; and the farms ſo rented were denominated *Ruckbah*, an Arabic term ſignifying poſſeſſions held by a ſlaviſh tenure, though probably introduced in Hindoſtan from the more ancient cuſtom of aſſeſſing the country by the eſtimated labour of a yoke of oxen. But ſuch a ſcheme of finance was only applicable to, and intended for, places where circumſtances of ſoil, population, commerce, and general civilization, admitted of the more improved ſtate of agriculture in its various branches, ariſing from the ſuperfluities, as well as the neceſſaries, of life: accordingly it prevailed chiefly in the Soubahs of *Delhi*, *Agra*, *Gujerat*, and *Bahar*; *Bengal* being at that time as little known as imperfectly reduced, and its climate held in ſuch diſrepute, as to impreſs the idea of baniſhment on the minds of thoſe who afterwards carried thither in multitudes all the enriching arts of luxury, and acquieſced in the propriety of beſtowing the epithet "*Paradiſe of Regions*" on a place of reſidence before conſidered with dread, and reſorted to only from neceſſity.

2. *Buttacy or Diviſion of Crops.*

In the other provinces not above mentioned, the public revenue was levied by a different rule, technically underſtood under the Hindoo word *Buttai*, ſignifying diviſion, which was better adapted to the ſcanty reſources of an indigent, ignorant peaſantry, deriving their ſubſiſtence chiefly from paſture lands exempted from taxation*; or who, contenting themſelves with the luxuriant growth of a ſingle harveſt, where *two* might be produced with little additional labour, required that ſpur to induſtry given by a judicious increaſe of the demands of government; and who, as yet generally unuſed to a gold or ſilver currency, were, for the moſt part, obliged to pay their rents in kind. Agreeable to this mode, it was ordained, that the great natural productions in all ſorts of *grain* and *pulſe*, depending on the *periodical rains*, and reaped in either of the two ſeaſons *Khereef* or *Rubbi*, being wholly aſcertained, and accurately eſtimated on the ſpot by the *Mokeem* or ſkilful appointed appraiſers, ſhould be equally divided, ſhare and ſhare alike, between government and its *Reyuts*, or huſbandman: nor will ſuch appear an inequitable participation, though the expence of ſeed, with the whole of the labour, fell on the latter, when we conſider the facility of the ſimpleſt culture; the generally forty-fold returns of a quick ſpontaneous vegetation; together with the peculiar advantages to a *Hindoo*, of a free, unbounded, common paſturage. When the like corn and green crops were produced out of ſeaſon, or by the increaſed toil and charge of watering them artificially from wells, public reſervoirs, or by means of drains from rivers, then the ſtate was only to be entitled to *one third* proportion of the groſs original product, as ſole proprietor of the ſoil; but with reſpect to articles of greater value thus brought forth, ſuch as ophium, ſugar cane, vines, plantains, mulberry and cotton plants, the ſhare claimed from the immediate cultivators, through the agency of Zemindars or Farmers General, by a lenient, wiſe, beneficent government, varied from *one fourth* to *one eight* of the entire yearly crop, according to the additional expence and labour of culture, the length of time required in bringing ſuch productions to maturity, and the diſtance, the hazard, or trouble of carrying them for ſale. Moreover, in countries where this rule of *Buttai*, or diviſion of the ordinary and extraordinary harveſts between the Prince and his farming ſubjects was eſtabliſhed, yet it was always in the option of the latter, as it may be ſaid to have been the terminating, ultimate view of the former as landlord, when agriculture was in its improved ſtate of *new* and *various* cultivation, to commute the larger proportions of rent as paid in kind, for the *Rebba*, or pecuniary aſſeſſment of *one fourth*, as ſettled in other places, on a meaſurement of the lands, together with a medium valuation of their whole and mixed produce annually. There were ſtill, however, very extenſive tracts of the Moghul dominion either totally unexplored, difficult of acceſs, or imperfectly ſubdued, which neither of the foregoing modes could bring into a general computation of the revenue; theſe diſtricts were, therefore, eſtimated according to the beſt informations poſſible to be obtained for the preſent, ſubject to future alterations; and thus were compleated the foundations of that famous original ſyſtem of finance involved in the *Toomar Jumma* of Tooril Mull, intended to ſuſtain the vaſt fabrick of the Moghul empire.

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* Excepting the trifling tax of *three Daums* annually for every head of oxen, and *ſix* for buffaloes, paſtured on improveable uncultivated ground, to ſerve as a ſtimulus to agriculture.

CHAP. VI.

Diviſion of the Provinces.

The Diſtribution of Lands into Khalſa and Jageer.

THE means of realizing this new-formed univerſal rent-roll, were made ſubſerviently-relative to the ſupport of the imperial houſehold, together with the civil and military eſtabliſhments; the economical reform of which, particularly the latter, was the next grand object of the miniſter's general plan. Accordingly, the whole kingdom as now aſſeſſed was diſtributed into *lands* immediately dependant on the *Khalſa-Shereeſa*, or royal exchequer, or ſuch as were aſſigned over to the greater or leſſer officers of government for the maintenance of troops and perſonal dignities, by a feudal temporary tenure, at firſt called *Akta*, then *Jageer*, ſignifying territorial poſſeſſions ſo alienated at the will, and during the precarious favour of a deſpotic monarch.

1. *The Khalſa-Shereeſa Lands,*

Included the capital town with its dependant *circar*, or province of a *Soubah* or viceroyalty; and the principal *Pergunnah*, or diſtrict of all the other circars under the ſubordinate rule of *Nabobs*, *Fougedars*, or *Aumils*, conſtituting together the whole *Havillee* or houſehold lands of the Emperor, ſet apart to defray his perſonal and court expences, thoſe of his guards, ſtate garriſons, as well as the ſimilar eſtabliſhments of all his delegate-repreſentatives throughout the empire; they included alſo in general, the allotments, the largeſt, the richeſt, and beſt aſcertained portion of the country, which, beſides its *geographical, juridical* ſubdiviſions, was parcelled out into other *financial* diviſions, depending on the amount of revenue, being one crore of *daums*, or two and a half lacks of rupees per annum: theſe were denominated *Chucklas*; and the immediate ſuperintendance, internal management, and collectorſhip of each, were conferred on the wealthieſt, moſt ſkilful, truſty Hindoo farmers which could be found in the diſtrict, with an allowance of *five* per cent. on the net receipts of the treaſury from their collections, in addition to ſmall freehold poſſeſſions in lands for family ſubſiſtence, already deſcribed under the appellations *Nancar* or *Saverum*; and the officers thus employed, were at firſt diſtinguiſhed by the name *Crory*, afterwards more familiarly known as *Zemindars*; though the original deſignation is ſtill made uſe of in all the Muſſulman capitals, but with a total change in the nature and forms of the public charge from whence derived.

2. *Jageer Lands*,

Included the other great diviſion of the country, and were aſſigned over, at the new valuation, to the ſeveral military commanders for the maintenance of their reſpective troops, included, for the moſt part, the leaſt productive unſettled diſtricts with a view to further improvement and more perfect ſubjection, under the advantages of a local, joined to the vigor of a ſpecies of feudal adminiſtration; the lands thus diſtributed in all the twelve *Soubahs* of the empire, as beſt calculated for the purpoſes of finance, as well as to enſure the ſtability of recent conqueſts under an unnatural foreign yoke, though generally diſtinguiſhed by the Arabic term *Akta*, or the ſynonimous Perſian word *Jageer*, yet received various more particular denominations from the nature of the different tenures on which they were held.

1. *Military Tenures.*

The general term for ſuch poſſeſſions was underſtood to be nothing more than a ſimple allotment of an extenſive territory, with its juriſdiction and revenue, to a *Fougedar*, or military commander, for a limited or indefinite period, under an expreſs obligation of maintaining a certain body of troops to attend the King in perſon or any of his lieutenants in the field. Such were in modern times, the *Fougedaries* of *Kerpah* and the *Carnatic Payengaut*, dependant on the Soubah of *Hydrabad.*

2. The leſſer grant of *Tyeul*, moſt commonly confined to a ſingle *Circar*, was conſidered of a more permanent nature, and, beſides the expence of a ſtanding force, was ſometimes, as *Karnool* in the beginning of the preſent century, burthened with particular ſervices, or a ſmall quit rent.

3. The *Syeurghal* was an aſſignment uſually for life, on certain lands for the whole or part of their aſſeſſed revenue,

without any local juriſdiction; ſimilar to that beſtowed on Lord Clive in the company's *Zemindary* of Calcutta, which, though denominated *Cilla Sherrit*, or an unconditional fief, anſwers exactly to the *Zatee*, or perſonal *Jageer*, of the moderns; in like manner as the preceding tenure of *Tyeul*, being alſo of Moghul or Turkiſh derivation, correſponds with that now in uſe, under the terms *Muſhroot*, or conditional, and *Ahſham*, *Sepahi*, or military *Jageers*, appropriated either for the ſupport of garriſons or provincial troops.

Civil Grants.

5. Under the diviſion of aſſigned country, were alſo claſſed thoſe petty alienations conſiſting of a few *Beghas* of ground, made over by the prince in the manner of a religious, charitable, or gratuitous donation, for the maintenance of individuals ſingly, or in community; thus an *Ayma* was granted to profeſſors of learning and the Muſſulman faith, as well as to public foundations or ſeminaries, ſuch as *Gopamow* in the Soubah of *Oude*, and *Pundua* in Bengal.

6. *Enaums* were the meaneſt and more general gifts of land as beſtowed on mendicants, whether Hindoo or Mahomedan, the common Singers, Bramins and likewiſe on *Zemindars*, under the more particular denomination of *Nan-car*, or means of ſubſiſtence. Though the arrogance of ſome of the uſurping rulers of the preſent age has impoſed the ſame word as deſcriptive of the higheſt, moſt extenſive grants, on the ignorance, in ſuch matters of form, of thoſe who had the power or influence to command the greateſt real favours *.

Heritable Lands.

3. AL-TUMGHA, according to the literal ſignification of the two Arabic terms of which this technical one is compoſed, conveyed gratuitouſly from the ſovereign to a few of the moſt favoured of his ſervants, a ſmall *heritable grant* of territorial property, perhaps, then, and ſince, the only one of

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* Vide the *Nizam's Sunnnds* to the Eaſt-India Company for the ſovereignty of the northern *Circars*, in conformity to the tenor of the Moghul's *Firmaun*.

the kind in the whole ſyſtem of Muſſulman juriſprudence. Sometimes the ſame *Jageerdar* held all the principal ſubordinate tenures within the limits of his *Akta*, or more extenſive juriſdiction; though this was contrary to eaſtern policy as in theſe days, the Nabob *Zuffer u' Dowlah* enjoyed in his *Turref-durry*, or diviſion of the *Nizam*'s dominions, the *Tyeul* of the *Circars* of *Commamet* and *Worangole*, the *Syeurghal* of many leſſer diſtricts, together with the *Altumgha* of *Niermul*: nor were ſuch holdings entirely confined to Mahomedan *Ameers*, for we find even in *Akbar*'s reign, that the great Hindoo Rajahs of *Marwar* and *Jaepſur*, after being conquered and wholly deprived of their ancient poſſeſſions among the hills of *Ajmere*, received them back as military fiefs, ſubject to the new regulations of the Moghul empire; and when the ſame princes were afterwards ſo far humbled as to ſubmit to the mortifying, though *intended conciliatory*, requiſition of the Emperor, to ſend their daughters to the royal Haram, to be eſpouſed under a rule the moſt repugnant to their natural principles, their aſſigned territories were enlarged beyond the uſual extent of the moſt conſiderable *Jageers*. It muſt farther be remembered that one and all of the ſuperior and leſſer tenures which we have enumerated, could only legally and formally be obtained directly from the ſovereign Ruler, under his proper ſeal and ſignature, though often through the recommendation of miniſters or favourites.

Inferior Holdings of Ejarahdary.

4. In later times of actual uſurpation, but of outward reſpect for the old imperial rights, when any ſelf-created *Soubahdar*, in imitation of the Lord Paramount, conferred ſuch feudal poſſeſſions on an individual, verſant in, and claiming rank with conſequence, from the ancient form of Moghul royalty, the grant could only be received under the baſe tenure of *Ta-ohhedy*, a contract, or *Ejarah*, a farm for years; thus in the *Nizamut* of *Salabut Jung*, when the *Circar* of *Guntour* was made over to his brother *Baſſalut Jung*, who alſo derived his honours and viceroyalty of *Bejapoor* nominally from the crown of *Delhi*, as the com-

mon ſource of legitimate authority or grandeur; the transfer was made in the manner of a *Leaſe*, which having juſt expired at the period of the Company's taking poſſeſſion of the other *Circars*, was continued by treaty with *Nizam Ali*, on the ſame footing of occupancy during the life of the incumbent under the denomination of a *Jageer*.

It is to be underſtood of the diviſion of *Akta*, or alienated lands in general, as well as of that portion of the empire immediately dependant on the *Khalſa*, that the inferior *Moſſuſſil* adminiſtration, in matters ſimply of interior police, or affecting the public revenue, was, with a few exceptions, veſted univerſally in *Hindoo Zemindars*, *Chowdries*, *Talookdars*, *Mocuddums*, and the leſſer *Reyuts* or peaſantry; ſometimes acting in a chain of ſubordination to each other in the rank we have placed them, ſometimes ſeparately; and there are inſtances where the rights, juriſdiction, and privileges, annexed to the higher of all theſe ſubſidiary official diſtinctions, expreſſive of a landholding or tenancy in the ſoil, were united in the ſame perſons, in like manner as hath been remarked with reſpect to the lordly feudal tenures of the Moghul *Ameers*, the forms of which may have given riſe to analogous ideas in the management of the finances; accordingly we find, in the *Zemindary* grant to the Company of the lands about Calcutta, inveſtiture given, not only under the general more comprehenſive term, but alſo the ſpecial ſubordinate ones of *Chowdrahi* and *Talookdary*; the one more particularly ſignifying in the Hindoo language an inferior civil juriſdiction; the latter, in the Arabic or Perſian, a dependant tenement or farm uſually aſſeſſed in Hindoſtan at a fixed annual rent.

CHAP. VII.

Regulation of Coinage.

THOUGH *Tooril Mull* by theſe regulations aſcertained the legal ſources, together with the amount of revenue proportioned to the groſs yearly produce of the country, and made the means of collection ſubſervient to another object of Government, which was the ſupport of a feudal military eſtabliſhment, yet a *gold* and *ſilver currency* were ſtill wanting, to facilitate the operations of either department involving the receipts or diſburſements of the royal treaſury: ſtrange as it may appear! before this period, the only *coin* in common uſe, in the ſuppoſed rich commercial empire of Hindoſtan, was of *copper*, under the denomination of *Pull-ſiah*, or *feloos*; ſixteen of which were reckoned equal to a *Tunka* of baſe ſilver, then ſometimes ſtruck, but ſolely for the King's uſe, in making the uſual preſents to foreign ambaſſadors, rewarding ſingers, or the particular ſervices of any of his nobles. Trade muſt, therefore, have been carried on chiefly by barter; the rents for the moſt part paid in kind, or ſubject to the ſame tedious details, which might have been found leſs inexpedient in the iſſues of money for defraying the public expences. To remedy ſuch inconveniences and enlarge the circulation of ſpecie, a new coin of the finer metals was introduced, and from thenceforth gold *Mohurs*, each of 11 *Maſheh* weight, worth nine *Sicca Rupees* of 11 ½ *Maſheh*, or about 7 dwts. 11 grains pure ſilver, each of theſe to be valued at *forty Daums*, or *Feloos* of copper, every one of which to weigh, agreeable to the former ſtandard, 21 *Maſheh*, were ſubſtitued as the univerſal medium of exchange in all financial accounts and pecuniary tranſactions of the ſtate. Theſe different arrangements conſidered ſeverally, or as relative to the ſimple object of revenue, comprehended the whole ſcope of that ſyſtem of political economy ſo celebrated among the wiſe inſtitutions of *Akbar*, as being the moſt equitable and perfect for the Government of a foreign conqueſt, and ſtill conſtituting, after a lapſe of two hundred years, the ground work of the actual legiſlation in finance throughout the whole of Hindoſtan, and eſteemed the beſt model to be adopted in future.

CHAP. VII.

Financial Syſtem of the Decan.

IN the Decan, although conſiderable progreſs had been made by the Moghul arms, in the reduction of the four nearer *Soubahs*, from the very beginning of the ſeventeenth century; it was not until the year 1654, in the reign of *Shah Jehan*, and under the auſpices of *Moorſhed Kooli Khan*, then *Dewan* of theſe ſouthern countries, that *Tooril Mull*'s regulations were there introduced, and became thenceforward the ſtanding immutable law of the land. The original ſcheme was ſo ſervilely copied on this occaſion, that the only difference lyeth in ſome nominal diſtinctions, which are however worthy of notice, to prevent miſtakes in tracing the genuine ſource of the revenue ſyſtem eſtabliſhed in this great limb of the Moghul empire. The Perſian terms *Duſtoor ul Aumil*, applied to the firſt inſtitutions, are changed for the

Hindoo word *Dhurah* of the ſame ſignification, to expreſs the ordinations promulgated for the Government of the *Decan.* *Jumma Kaumil*, complete or more perfect aſſeſſment, is ſubſtituted for the *Aſſil Toomar Jumma* of proper Hindoſtan: *Baghât*, or gardening, is applied to the finer, more laborious culture, depending on the artificial ſupply of water; and the provincial dialect of the ſouth afforded the perſonal titles *Deſmook*, chief of a diſtrict, and *Deſpandeah*, its Bramin recorder and accountant, inſtead of the more univerſal ones of *Zemindar*, or *Crory*, and *Canongoe*, or public regiſter. A ſilver and gold currency had been already long eſtabliſhed among the *Decanee* Hindoos. This advantage, perhaps, was derived from the early extenſive intercourſe in trade between that people and the Perſians, or more recently the Arabians, to whom the uſe of a national coin had been known near a thouſand years before; but whether it was borrowed from others, or originated in the country, it had been found inconvenient, under the preceding Muſſulman Governments, to change that currency; and this may be the reaſon why *Tooril Mull's* regulation of the coinage was left out of the ſyſtem introduced by *M. Khooli Khan.*

But as it has been already obſerved, it was not before the year 1687 that the northern *Circars*, forming part of the *Soubah* of *Hydrabad*, fell under the Moghul yoke. It doth not appear that any alteration either in the amount of rent or mode of aſſembling theſe diſtricts, was introduced at the period of this revolution. The old valuation or ſtandard of revenue as fixed, we have reaſon to believe, on the firſt eſtabliſhment of the *Kootub Shahy*, was transferred to the imperial rent-roll of *Alemgeer*; and the rule of *Buttai*, or equal diviſion of the crop between Government and its *Reyuts*, is continued excluſively and univerſally, down to the preſent time, except in places where the unnatural unreſtrained oppreſſion of *Zemindars* has increaſed the moiety demanded in behalf of the public from the peaſantry ſolely for private advantage. This ſimple mode of rating lands for half their yearly produce, is derived from the remoteſt antiquity in different parts of Hindoſtan, and ſtill invariably prevails in ſuch countries as were left unſubdued by the Mahomedans, like *Tanjore*, where the ancient Indian forms of adminiſtion are, for the moſt part, preſerved entire; it will not, therefore, be thought extraordinary, that the ſame cuſtom ſhould thus be the ground work of one ſyſtem of finance, and enter largely into the formation of another, eſtabliſhed under two contemporary or ſucceſſive dynaſties of foreign Princes, obliged to conform through ignorance, policy, or neceſſity, to the former uſage of the ſame conquered people. Such, however, is the fact; either the *Circars* were ſubject in the reign of the *Kootub Shahy* to ſimilar regulations as had been inſtituted by *Tooril Mull*, or his copieſt in the *Decan*, for the management of the Moghul revenue: or when they were annexed to the crown of *Delhi*, they neceſſarily and immediately fell under the general laws of the empire, which to this day authoritatively aſcertain the NATURE and SOURCES of the public ſupplies to be conformable to the definition which we have endeavoured to ſupport in diſcuſſing this FIRST general head of the ſubject of preſent conſideration.

CHAP. IX.

Financial Syſtem of Bengal*.

It may be neceſſary, in a a few words, to ſtate the modification of *Tooril Mull*'s ſyſtem in the lateſt ſtage of good native government in Bengal.

In the early period of Mogul Government in Bengal, great part of the revenues were abſorbed in *Jageers*; and in protecting the maritime parts from the ravage of the *Mogs* or *Arakaners*, aided by the Portugueſe, who inhabited the port of *Chutgong*, and had been allowed, for pupoſes of trade, to ſettle at *Houghly*. The revenue continued in this unproductive ſtate, in the reign of *Shah Jehan*, when the *Aſhamites* were encouraged to invade *Bengal* by boats down the river *Brimahpoter*;

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* This chapter is extracted from Mr. *Grant*'s *Analyſis of the revenues of Bengal*, tranſmitted by Sir *John M'Pherſon* to the Directors and to the Board of Control, and notified to Parliament by motion of Mr. *Greville* in 1790, and the papers relative to this work and to Mr. *Grant*'s appointment of *Seriſhtadar*, were then laid on the table of the Houſe of Commons.

at this time *Sultan Sujah* was appointed viceroy of the *Soubah*; he reformed the finance by a new aſſeſſment, under the ſame denomination and probably the ſame plan of *Tooril Mull*; and the rents appear to have been well paid after *Sujah*'s overthrow by his brother *Allum Geer*, and during his long and vigorous reign.

The Emperor was engaged, during the laſt 25 years of his reign, in wars in the *Decan*, and committed his eaſtern dominions to his grandſon *Azeen ul Shah*, rather as an appendage of royalty than as a reſource, and never demanded more than the eſtabliſhed rental: but as his exigencies required punctual payment, he beſtowed the *Dewannee* on *Jaffier Khan*, who proved his ability and honeſty and firmneſs in withſtanding ſuch meaſures of the Prince *Soubahdar* as ſeemed derogatory of the honour and intereſt of the Sovereign; his adminiſtration makes the moſt brilliant period of finance in Bengal, being the epoch of the laſt and more uſeful reform in the *Tuckſeem Jumma*, or diſtributed aſſeſſment proportioned to the capacity of each territorial diviſion, and ſerving to this day as the eſtabliſhed practical rule of rating lands in *Zemindary* grants.

Jaffier Khan was of Brahmin parents, bought by *Huge Shiſia* of *Iſphahan*, and there brought up with a Mahomedan education; on the death of his patron, he returned to the *Decan*, and was employed by *Allumgeer*, firſt in the *Dewannee* of *Hyderabad* and in the *Dewannee* of the *Soubah* of Bengal, in which he was ſupported, notwithſtanding complaints preferred by prince *Azeen ul Shah*, juſt before the Emperor's death, in 1707, and ſupported himſelf through the ſucceeding reign of *Bahadur Shah*. On the acceſſion of *Furrockſeer*, in 1713, and the vacancy of the *Nizamut*, *Jaffier Khan* purchaſed it with the aſſiſtance of *Jaggut Seat* the banker, for himſelf, with the title of *Motemun ul Moolk Alaou Dowlah Aſſid Jung*. He moved the ſeat of Governmeut from Dacca, or *Jehanger Nagur*, to *Moorſhedabad*, as being more centrical, and ſat on foot an *Huſtabood* inveſtigation particularly in *Satagong* and the interior diſtricts, and laid aſide, as uſeleſs and expenſive, ſeveral eſſential checks of the Sovereign over him as delegate. To render this period of innovation more intelligible,

The revenue could only be realiſed through the agency of certain officers, chiefly Hindoos, denominated *Krories*, *Zemindars*, or *Chowdries*, who were the principal farmers, and appointed collectors of imperial rents, and who ſuperintended more or fewer *Pergunnahs*, according to the favour or confidence ſhewn to theſe agents.

While the *Toomar Jumma Padſhahy* was regularly levied, the Nabobs confined their ſurplus exactions to ſimple *Nazzeranahs*, or preſents: but when they became permanent ſources of ſupply, firſt brought about in *Jaffier Khan*'s adminiſtration, when his power as *Nazim* increaſed on the decline of the Moghul's, the conſtitution was violated, and a ſyſtem of violence, oppreſſion and peculation eſtabliſhed, in room of the equity of *Akbar*'s or the Moghul ſyſtem.

Zemindaries were unequally divided for the purpoſe of concealing the amount of receipts; and this was another meaſure of *Jaffier Khan*; but the mode of exaction of viceroyal aſſeſſments by *Zemindary* juriſdictions, was only properly eſtabliſhed in the government of his ſucceſſor *Sujah*, in 1730. Theſe alienations of ſovereign rights were alſo oppreſſive to the peaſantry, though the amount collected in the whole was ſhort of the original dues to the exchequer ſtated at ¼ of the produce of the ſoil; and in diſtricts where the deficiency in exchequer accounts appears moſt glaring, the peaſantry are moſt burthened, though the ſurplus of collected rents is commuted for private douceurs under the head *Seringamy*, or *Sebundy* expences, fraudulently withheld from the public treaſury.

The degree in which the diviſion was varied, will appear by comparing the imperial diviſion in the *Ayeen Akbary*; and of *Mahomed Shah*, 1722; in 1573, 19 *Circars*, and 682 *Purgunnahs*, or leſſer *Mhals*, or diſtricts, rated nearly at 1 *Crore* 7 *Lacks*; in 1722, the ſame *Circar* diviſion was kept up in the *Khalſa*, to be tranſmitted to

Delhi, yet being thought too ſmall or expenſive, they were compounded into 13 *Chucklahs*, or more extenſive *Fougedary* Governments. While the leſſer diſtricts were increaſed to 1660, with an eſtabliſhed rental of 1 *Crore* and near 40 *Lacks* of *Rupees*. This was the laſt royal diſtribution of territory in Bengal, and is the groundwork of the *Auſil Toomar Jumma* of the whole country, egregiouſly miſtaken for the original rent-roll eſtabliſhed by *Tooril Mull*. An abſtract, as arranged in *Chucklahs*, is exibited in the plan for ſettlement *; if the particulars had been communicated, it would have prevented Mr. Francis's miſtake †.

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* Original Minutes, page 167.

† He drew much argument in favour of his opinion on the aſſertion, that the compariſon of the *Toomar Jumma* of *Tooril Mull*, as fixed by *Akbar* in 1573, with that of *Sujah Khan* in 1728, proved the latter ſeven *Lacks* lower than the former. Whereas it is demonſtrated to have been 31 *Lacks* more: for the *whole* lands of *Oriſſa* were annexed to Bengal, and are included in the *Auſil Toomar Jumma* of *Akbar*; and the *Tuckſeem* of *Sujah Khan* includes only a ſmall *part* of *Oriſſa*, viz. the *Chucklahs* of *Hiſillie* and *Balaſore*.

Under the different periods of viceroyal management, to the final overthrow of the Moghul, it is demonſtrated by Mr. Grant, that the collections and private exactions were levied according to an uniform ſyſtem, and not exceeding in amount the ¼ of the produce; that *Caſſim Ally* brought theſe cuſtomary defalcations to the public credit, and his exactions did not exceed that proportion.

But at the æra of the acquiſition of the *Dewannee*, in 1765, by the Company, the ancient forms of keeping the revenue accounts regularly in different *Duſters*, with a certain knowlege of the value of lands or capacity of farmers, were firſt laid aſide; then the preſcript rule of raiſing the public ſupply by proportional aſſeſſment, in addition to the ancient rent-roll, was overturned; then a fallacious ſyſtem of finance and management was fabricated to impoſe on the inexperienced Sovereign, and above all, the deluſive idea of ſimplification by conſolidation of the ancient *Toomar Jumma*, and various permanent *Aboabs*, in yearly *Zemindary* ſettlements, founded on no fixed ſtandard of certain exaction as formerly, introduced infinite confuſion chiefly to cover a defalcation, which will appear to have exiſted, by comparing the *Jummabundy* of *M. R. Khan*, as Naib *Dewan* to the Company, (the abſtract of which is entered on the journals of the Houſe of Commons, April, 1767,) with the abſtract of *Coſſim Ali*, ſources of finance, annexed to Mr. Francis's plan of ſettlement, which is complete except in two articles *Sair*, in the *Auſſil*, which is altogether omitted; and *Towſeer*, or increaſe on *Jageers*, in great part omitted.

The loſs of revenue, however, is not ſo ſeriouſly felt as the loſs of a *fixed ſtandard* to limit the ſupplies, which in a Government like Bengal, is doubly felt, and deſtructive if not checked. The ſenſe of this want will explain the firſt meaſures purſued under the moſt enlightened adminiſtrations of our days to aſcertain the principles of management and eſtabliſh a permanent ſtandard of aſſeſſment in 1769; which, if purſued as vigorouſly as it was begun, would have diſcloſed the chicanery of intereſted natives. Such alſo, in 1773, was the object of the Committee of Circuit, by its ineffectual and deſtructive mode of letting lands by public ſale to the higheſt bidder, in violation of the conſtitutional forms of the *Zemindary* agency. To the ſame muſt be attributed the *Ameeny* ſcheme of 1776, the leading feature of which was a permanent moderate quit rent; and Mr. Grant adds, the hints now thrown out, if then known, would have ſaved all the expenſive experiments, and fruitleſs deviations from the ſimple path to all the deſiderata of financial knowledge; but he little imagined that another modification of the old ſyſtem, which gave up every inveſtigation, would ſuperſede a plan which he had, with ſo much labour, arranged and begun in Bengal, when Sir John Shore returned at the head of the revenue department, under Earl Cornwallis, with full powers, and other plans of finance.

CHAP. IX.

Mode of Settlement.

THE mode of ſettling the *Jummabundy* by annual agreements, is derived from the higheſt antiquity in all parts of Hindoſtan, and ariſes neceſſarily from the local circumſtances of the country, joined to the character of its inhabitants. The frequency of revolutions in government, variations in the ſtate of population, from the too-often experienced calamities of war, peſtilence, or famine, and perpetual changes in the produce of agriculture, occaſioned by inundations, drought, or any irregularity of the ſeaſons, muſt require inevitably a periodical valuation of the lands: while the poverty of a people of the feweſt poſſible wants, where nature is moſt profuſe in yielding all the neceſſaries of life; their factitious ſimplicity in diet, under the ſevereſt rules of a ſtubborn faith, which ſtill farther reduces the price of labour, and increaſes, of courſe, the indigence of the peaſantry; added to the policy of keeping the *Zemindars*, or intermediate agents of the ſtate, poor, whoſe ſole uſe in ſociety is confined to the exerciſe of their civil employments, who are taught through the ſuperſtition or chicanery of their prieſts to conſider the concealment of wealth as the firſt of religious duties, whoſe fortunes therefore could not be brought into circulation; unleſs in the execution of ſchemes of ambition, either by direct treaſon or corruption, for the deſtruction of that government from which they derive their polititical exiſtence;—while, we repeat, the univerſal irremediable poverty of ſuch a people, partially and very moderately favoured by commercial benefits, paſſive in their natures, uninduſtrious from circumſtances of ſituation, or the charms of a paſtoral life, which eludes contribution for the ſupport of civil ſociety, renders a *yearly* ſettlement of the revenue, unavoidable, and however inconvenient it may be in extenſive dominions, ruled by a few individuals, highly expedient, as the ſhorteſt term that can be preſcribed. The only ſource of Indian wealth in general, excepting the confined, though daily increaſing, trade with Europe, excluſively enjoyed within the circle of the Britiſh poſſeſſions, is territorial property; of which the value is low, in proportion as the natural fertility of ſoil, and genial influence of climate, are greater than in other countries: but local circumſtances, originating in the religion, government, genius, and habits of the natives, depreciate ſo far this ſingle revolving fund of riches, that even indigenous ſtates, deriving from it alone their means of ſupport, have been forced to exclude intermediate proprietory intereſts, and, inſtead of raiſing the public ſupplies by an European ſyſtem of taxation, have been neceſſitated to claim the landlord's proportion of the yearly harveſts, and enter into all the troubleſome detail of immediate interior management on the variable foundations of a temporary ſettlement of territorial rent. Foreign rulers poſſeſſing by the violent rights of conqueſt a country under ſuch circumſtances, and whoſe wants are not limited to the ſimple exigencies of internal defence, but involved in the complex operations of a diſtant mighty *Empire*, the very reverſe of Hindoſtan in opulence, power, civilization, or particular intereſts, may find themſelves compelled, as lords of the land, to exact a larger ſhare of its yearly produce from the tenantry; but it is impoſſible they can relax in the eſtabliſhed demands of their predeceſſors, or ſubſtitute any other adequate ſource of revenue, without ſuppoſing an alteration in the ſtate of affairs greatly beyond the perception of human foreſight. The ſtock of exiſting productive wealth, together with the public ſupplies derived from it, depending on, and being thus limited to, the pecuniary returns of a ſingle revolution of the harveſt ſeaſon, all operations in finance muſt have the ſame temporary bounds, ſubject to general principles, reduced into a ſyſtem, of which, the ſuperior excellence conſiſts in the efficacy of mutual checks on perſonal agency, or the ſimplification of forms, accounts, and interior management. Having already deſcribed the functions and relative powers of the different officers of Moghul government within the *Circars*, the next progreſſive inquiry leads to a ſhort recital of the eſtabliſhed mode of proceeding, in fixing and realizing the *Jummabundy*, or annual aſſeſſment of the lands, and the forms of ſettlement, after explaining the *Fuſillee* or harveſt year.

CHAP X.

Fuſillee, *or Harveſt Year.*

THE *Fuſillee* is only a continuation of the *Hegirah* or lunar epoch, by ſolar calculation from the beginning of *Akbar's* reign in *Hindoſtan*, or of ſucceeding *Moghul* conqueſts in the *Decan*. The *Fuſillee*, or harveſt year, in the *Soubah* of *Hydrabad* to the north of the *Kiſtna*, and in the *Circar* of *Guntour* to the ſouth, commences on the 25th of September, and is of courſe ſolar, though founded on a lunar epoch through Muſſulman bigotry or ignorance.

From the time of *Akbar* it had been cuſtomary forcibly to introduce the *Hegi-*

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rah wherever the Moghul arms could command a tributary acknowledgment of ſuperiority, without reflecting, perhaps, on the almoſt immediate deviation of ſtyle which muſt enſue, from the neceſſity of computing time agreeable to the invariable periods of the ſeaſons. Accordingly, when *Shah Jehan*, in the year 1045 of the Mahomedan era, enforced the reading of the *Khotbah* in his own name throughout the dominions of *Abdullah Kootub Shah*, that lunar period was then eſtabliſhed; but having been ſince continued by ſolar calculation, a difference of near five years has already ariſen between the two methods of reckoning in the *Circars*.

Thus we may make the revenue computation reckoned from the beginning of *Akbar*'s reign, being the 962 of Mahomedan era, to correſpond with any ſubſequent year of *Bengal*, or by the addition of an unit, with that introduced in the adjoining *Soubahs*, on account of the late commencement of the *Rubbi* ſeaſon, and alſo of its near approach to the beginning of 963 of the *Hegirah*, from which the *Aumilee* year of the provinces is to be reckoned. In exception to this general rule, in the diſtricts of *Chittagong*, anciently dependant on the ſtate of *Arakan*, though the conſtruction and the monthly terms uſed there, anſwer in every reſpect to the formation of the Bengaliſh, yet the numerary of *Chittagong* is forty-five leſs, and therefore, if there be not an anachroniſm in the calculation, muſt be founded on ſome other religious or civil epoch peculiar to the country, and not founded on any period of the Mahomedan calculation.

In Bengal * there are peculiarities as to the period of renewing agreements. The *Khereef* or grand harveſt is rice, being the natural produce of low lands, abundantly watered by tropical rains in the ſummer ſolſtice. The *Fuſillee* year commences with this ſeaſon, and has been adjuſted to the beginning of the *civil* year of the *Hindoos*, on the firſt of *Byſack*, anſwering to the 11th of April; and two months are allowed to elapſe afterward for the convenience of *Zemindars* and officers of Government to cloſe their accounts, adjuſt balances, and conclude new engagements with the *Dewan*, the Sovereign's repreſentative at the *Pooneah.*

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* The part of this chapter peculiarly applicable to *Bengal* is extracted from Mr. Grant's *Analyſis of the Revenue of Bengal.*

In the neighbouring *Soubahs* of *Oriſſa* and *Bahar*, where the ſoil is high, and the climate leſs moiſt, therefore productive of drier grains, with exception of a few diſtricts of *Oriſſa* now annexed to *Bengal*, the *Velaitee Aumille*, or financial year, commences at the autumnal equinox, and with the ſeed time of the *Rubbi* or ſpring harveſt, forms an equal diviſion of the annual revolution of the *Fuſillee* year.

CHAP. XI.

Forms of Settlement.

1. Cowle *to the* Zemindar.

PREVIOUS to the ſettlement generally at the ſetting in of the rains in June, a *Cowle*, or aſſurance of being continued another year in the collection of the public rents, is ſent to the *Zemindars*, as head farmers, to ſecure their influence in promoting and quickening the ordinary proceſs of cultivation. It ſeems impoſſible for Government to enter into a minuter detail of management than through the intermediate agency of theſe native officers: the appointment of *Zemindars* with local rights and privileges, which eminently diſtinguiſh them among the lower claſs of peaſantry, and raiſe them near the level of landholders in other countries, fully anſwered the end of their original inſtitution; they have been continued by ſucceſſive rulers, and will be found, to be the *only good purpoſe* anſwered in adopting ſo much of the Moghul policy, notwithſtanding the practice which hath been ſubſtituted of letting out to temporary farmers thoſe lands denominated *Havillee*, ſuppoſed to comprehend the whole rightful territory appertaining to the ſtate.

2. *Preparatory Accounts.*

At ſeed-time, the *Koolcurnies*, or village accomptants, are, in the next place, directed to aſcertain the quantity of ground in tillage, with either the real amount or eſtimate of the grain ſown; which *Tookhem Rezi* they do with a minute exactneſs, though rather in the view of preventing any fallacious repreſentations for claims of remiſſion on the plea of caſualties than to value the future harveſt. This grand preparatory operation is performed in conſequence of another ſpecial writ to the ſame inferior officers, diſtinguiſhed in *Telinga* by the word *Anchunna*, which ſeems to be a corruption of two Perſian adverbs, ſignifying "*there*" is "*ſo much*," but in proper Hindoſtan it is better underſtood by the Arabic term *Koot*, applied to ripened corn, when about the month of November ſuch valuation is ordered to be made, of the two great crops in the ground, conſtituting the *Khereef* and *Rubbi* harveſts.

3. *Convention of* Zemindars.

At this important criſis the *Zemindars*, when moſt impatient to reap the fruits of their induſtry or ambitious care, are ſummoned to renew their agreements with the Government. It is a miſtaken notion that the buſineſs of the ſeaſon muſt be impeded by the abſence of theſe people; the very reverſe is oftener the caſe: they are, for the moſt part, all over Hindoſtan, and in the *Circars*, with the exception of one or two individuals, wholly incapable of tranſacting affairs of ſuch magnitude as of late years have been left to their management, and are therefore in a ſtate of tutelage to ſome crafty, deſigning, inferior agents, who forward their own ſelfiſh views, or maintain their conſequence, by feeding the vanity of their ignorant employers with ideas of princely grandeur, and too frequently with ſchemes of independance, under the preſumed inability or negligence of any ruling adminiſtration, added to the certainty of incurring no reſponſibility while they hold no oſtenſible office, and are perſonally unknown. Accordingly the *Zemindaries* of women and of minors have always been found the beſt regulated internally, and the moſt profitable to the public, ſimply becauſe the agency is united with reſponſibility in the ſame individuals; who are ſubject to control in proportion to the inferiority of their pretenſions, and who, moreover, from the general depravity of manners in Hindôſtan, may be emulous of recommending themſelves to the favour of Government, in the ſiniſter view of being continued in the management, to the prejudice of, or, in the end, perhaps, to the utter excluſion of, their former principals. Whether, then, a *Jummabundy* be concluded on the ſpot, or elſewhere, by the removal of *Zemindars* to any indefinite diſtance from their reſpective reſidences, excluſive of the ſmall perſonal expence which it is poſſible for Hindoos to incur beyond the hire of a pageant retinue, is a matter of very little conſequence to the public intereſts; and thoſe of the Prince can only be affected more or leſs in proportion to the degree of intelligence, vigour, or probity, with which his delegates are now ſuppoſed to proceed, in thus bringing the revenue ſettlement to a cloſe.

4. *Settlement.*

All the ſuperior officers of Government, and more eſpecially the *Deſpandeahs*, being aſſembled in the *Dewanny Cutchery*, the firſt, moſt important, indiſpenſable account, called for by the *Aumildar*, or Preſident, is, the *Jumma Kaumil*, or complete aſſeſſment of the Decan. The principles on which this original *rent-roll*, to give a more preciſe idea of it, was formed, have already been explained; as in like manner have its intended uſes; which were, in the beginning, to regulate the two grand diviſions of the country into *Khalſa* and *Jageer* lands, by aſcertaining the groſs value of either, for immediate purpoſes of finance or political arithmetic; and ultimately, by gradual ſyſtematical progreſs in eſtimating accurately the full dues of the Exchequer, as proportioned to the whole amount of territorial produce, to form *an invariable ſtandard* of revenue, which ſhould be at once an effectual check on the moſt corrupt intermediate agency, as well to prevent public defalcations, as any encroachment on the private rights of the *Reyuts.* But ſuch progreſſive improvement was contrary to the genius of eaſtern governments, and never could be effected under the rule of arbitrary diſtant delegation. Nevertheleſs, the ancient rental of the *Kootub Shahy*, incorporated with the *Jumma Kaumil*, near a century ſince, imperfect as it is, when compared to the preſent circumſtances of the country, is yet abſolutely neceſſary in the formation of a ſettlement in the *Circars*, particularly to the ſouth of the *Goadavere*, as exhibiting the only authoritative account extant and in uſe, made from an actual ſurvey, of the local ſubdiviſions, number of villages, quantity of ground in, or capable of, cultivation, together with the eſtimated territorial produce in money, according to the eſtabliſhed rule of *Buttai.*

To remedy the defects of this antiquated rent-roll, the *Deſpandeahs*, or *Zemindars*, are next called on for the *Huſtabood Jumma*, or comparative account of the former and actual ſources of revenue, ſhewing the total increaſed valuation of the lands, whether real by improvements or fictitious by a reduction in the price of ſpecie; the variations produced by caſualties in the ſtate of the country; new appropriations, or extinction of *Jageers*, affecting more or leſs the *Khalſa* portion of territory; together with the amount of new impoſts, ſuch as the Mahratta *Chout* *, eſtabliſhed in ſome places leſs frequently from the tyranny of rulers, than the fraudulent practices of *Zemindars*, in withholding their ſtate collections made in behalf of government. Had the profits ariſing from ſuch contingent ſources of ſupply, in a long ſeries of yearly agreements, been applied, as originally intended, to accumulate, or really complete the ſtanding rent-roll, which fell ſo ſhort of perfection under the deluſive Perſian epithet of *Kaumil*, little now would remain to be learnt on the ſubject of Indian finance; and the buſineſs of ſettlement being reduced almoſt to a ſimple form, might, without any material prejudice, be tranſacted in Leadenhall Street, as well as at Maſulipatam, through the ſuperior agency of Engliſh collectors, under ſuitable appointments and regulations. But here lay the grand defect of Muſſulman adminiſtration, deeply rooted in the conſtitution of unchecked violent deſpotiſm, and in the depraved natures of the native inhabitants of Hindoſtan: and in conſideration of a *Nuzzeranah*, or preſent, greater or ſmaller according to the proportion of the intelligence or power of the *Aumildar* to the value of the favour, the knowledge derived from the *Huſtabood* thus generally perverted to ſelfiſh purpoſes, remained in *petto* the future productive ſource of his private benefit.

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* The Mahratta *Chout*, or fourth, demanded by theſe people from countries to which they could extend their predatory empire, in imitation of the *Rebba* of the Moghuls, was ſometimes levied by Muſſulman governments from their *Jageerdars*, to indemnify the public for real or pretended exactions paid in groſs and at once to the Mahrattas in lieu of ſuch a proportional tax on the revenue; as in the *Soubah* of Hydrabad, where the Nizam aſſeſſes all his *Jageerdars* for the full *Chout* of their territorial income, though the whole ſum ſtipulated to be paid to the Mahrattas annually on this account for the province entire, has been invariably fixed at one lack of rupees from the time of the firſt Nizam.

In compliance, however, to the cuſtomary forms, the Zemindar is now ordered to produce the *Doul Bundobuſt*, or an account of his particular agreements with inferior farmers of the diſtrict, atteſted by the *Canongoes*. This ſub-rent-roll ſhould be the counterpart, or rather a verification of the *Hal hackikut*, or preſent ſtate of revenue as exhibited in the *Huſtabood*, formed from the actual ſubordinate ſettlements of the current year, or collections of the laſt, for the whole *Zemindary*, incluſive of *Khalſa* and alienated lands; and which, with the *Koot*, the *Tookhem rezi*, or account of ſeed ſown, the *Huſtabood* and *Jumma Kaumil*, might be ſuppoſed ſufficient to aſcertain the groſs receipts, or Government's ſhare of the full produce of the country, were it not for the baleful influence of Mahomedan adminiſtration in corrupting the whole chain of intermediate agency; the *Kharidge Jumma*, or excluded territorial appropriations of *Jageer*, *Altumgha*, and charitable donations to Bramins, and the *Khurcha Moffuſil*, or charges of interior management, were ſtill wanting to form the *Teſh-khees*, or net *Jummabundy* of the *Reyuts* actually to be paid into the public treaſury; the *Kharidge Jumma* would, ſince the commencement of Britiſh rule, be reduced to a very ſmall compaſs, if ſuch enormous fraudulent ſequeſtrations as of late years have taken place, by the colluſion of *Zemindars* and *Deſpandeahs*, were, as in right they ought to be, reſumed; and the latter *Khurcha Moffuſil*, including the *Ruſſooms* and *Saverums* of the ſuperior native officers, with the petty allowances of the *Chakeran*, or inferior ſervants, was, during proper management, little more than a ſimple memorandum of about fourteen per cent, to be deducted from the amount of their actual collections; inſtead of which the prodigious defalcations of modern times, particularly under the new, dangerous, and unwarrantable article of *Sebundy*, when allowed to the *Zemindars*, a direct abridgement of the Prince's moſt eſſential excluſive right to command and pay the whole armed force of the country, will be found to make this account of charges the moſt voluminous and important to be examined, as being literally and truly the *ſinking fund* of near *one half* of the ſtipulated known dues of the public Exchequer, perverted in its application, to the intended deſtruction of, inſtead of relief to, that ſtate, within which it is annually formed.

On a ſhort review of theſe various materials for forming an adequate *Jummabundy*, and which, though more hidden or diſſipated, muſt ſtill exiſt, and may be found, as well under an Engliſh Government as that of a French or Mooriſh, the work might be ſuppoſed quickly terminated with no leſs juſtneſs than facility; but whether from the innate chicanery of the people; or that a propenſity to evaſion was the neceſſary conſequence of undue exactions, under the tyranny of one adminiſtration; or received encouragement from the inſufficiency of public demands through the ignorance of another; it generally happened that the *Zemindars*, by various concealed arts and ſpecious pretences, retarded the concluſion of the ſettlement a whole month, by adopting the uſual cant of farmers, of being over-rated in their rents; and they never failed to urge an abatement, however low the aſſeſſment might be propoſed, if it fell ſhort of the equitable medium due, which at once betrayed a want of knowledge in the agent of Government reſpecting the value of the territory to be let.

5. *Settlement with* Reyuts *through* the Zemindar *or* Ameen.

During this treaty, if the proper ſeaſon for reaping the harveſt was likely to expire, then the *Dumbalah Derou*, or ultimate order to this effect, was iſſued to the *Reyuts*; but if, during the time the crop might be permitted without damage to lye on the ground, the *Zemindars* could not be brought to an agreement, the only alternative left was, to ſuſpend their authority and depute *Ameens* or *Tahſeeldars*, being the proper and more immediate officers of the ſtate, to replace the *Zemindar* in the minute interior management of the collections.

This occaſionally neceſſary ſuſpenſion might have impreſſed on Britiſh rulers the benefit and political expediency of training up a certain number of Europeans in the knowledge of the country languages, of the finances, and, above all, of the characters of the people, to be acquired only by local experience or the exerciſe of provincial employments, in whom the general ſuperintendance and collectorſhip of an extenſive diſtrict might ſafely be confided. In former times, Mahomedans poſſeſſing all requiſite qualifications were readily found among that race of men *now* barbarouſly ignorant, yet the ſuperior univerſal depravity of their natures, when compared with the *Hindoos*, together with a ſlaviſh dependance on the delegated chief, rendered them always wholly unfit to act in the capacity of ſuperviſors for public diſintereſted purpoſes; and in the *Circars*, during the freer and more enlightened adminiſtration of the French, under *Buſſy*, it appeared as if a national virtue induced the gentlemen in power, even while expectants themſelves of the united ſubordinate rule of all the *Circars*, at once to ſelect a ſyſtem which muſt neceſſarily leſſen the authority and emoluments of any one man inclined to follow the rapacity of his predeceſſors, by diffuſing local knowledge, and participating influence among intelligent honourable European agents, inſtead of employing the more ſervile, mercenary natives of the country, who are only faithfully ſecret in the buſineſs of corruption when favourable to their own private intereſts, yet a tranſitory dominion of ſix years did not admit of much experimental proof in the advantages of a multiplied European ſuperintendance. It very rarely happened at any time that *Zemindars* were deprived of the management of the current revenue of their diſtricts when their offers did not fall greatly ſhort of the aſcertained valuation of annual produce, and when they could give *Teeps*, or the promiſſory notes of *Soucars*, bankers, or other ſubſtantial monied men in advance, for about *two thirds* of the net *Jummabundy* at which they might be rated, and are now ſuppoſed to acquieſce in, on or before the 1ſt of January, being the utmoſt time that can, according to cuſtom, or with ſafety be admitted of, for the final adjuſtment of ſuch periodical ſettlements.

Teeps.

These *Teeps* are the beſt collateral ſecurity which can be obtained by Government for the payment of the public rents when collected by native officers from the *Reyuts*: they may farther be conſidered an anticipated ſource of ſupply, as well as affording to the ſtate a neceſſary and political control over the monied and mercantile intereſts, in caſe of interior or foreign commotions; indeed the natural influence which ſuch pecuniary obligations give to the *Soucars* in directing the conduct of *Zemindars*, joined to the dread of private loſſes from the caſualties of civil war, have often been the means of preſerving inward tranquillity, when all other reſtraints on a daring rebellious ſpirit might have proved ineffectual: excluſive of this political conſideration, the acceptance of *Teeps* is founded in neceſſity.

The real or fictitious poverty of the Hindoo peaſantry is, and muſt ever be, ſuch, under the influence of their own peculiar rites and habits, that, in order to carry on the common operations of huſbandry, in places where the culture is ſimple and of the meaneſt kind, as in the *Circars*, they find it expedient at the different ſeaſons to borrow money, at high intereſt, in proportion to the riſque incurred by the lender, and never under two per cent. *per menſem*, agreeable to the inſtitutions of *Akbar*, and by one known general rule over the whole Moghul empire, expreſſed by the Arabic term *Tuckavee*. The *Zemindars*, through whom this *aid* is uſually obtained, have ſtill greater occaſion, on their own account as merchants, rather than in their proper capacity of principal farming land-holders, to make uſe of and extend a credit with their Hindoo Bankers. As agents for the ſtate, they are put in poſſeſſion of the public ſhare of the annual produce of the country, divided with the *Reyuts*, at a very moderate pecuniary valuation; but, that ſtubborn propenſity to parſimony, chicanery, and refractorineſs, which ſo notoriouſly characterizes them, would make it extremely unſafe to truſt in their hands ſo much property without ſome previous ſecurity; for the moſt probable conſequences to be expected would be, a ſecretion or colluſive diſſipation of the revenue, which nothing but perſonal fear, impriſonment, or torture, could bring into the treaſury: at the ſame time to touch a depoſit of hidden wealth, though with the manifeſt advantage of ſaving an exorbitant intereſt for money borrowed, they would deem ſacrilegious; this hoard muſt be eternally increaſing, and cannot admit even of temporary diminution, in making profitable loans, nor in enjoying it as a full recompence of honeſt and meritorious conduct; it becomes, therefore, neceſſary firſt to mortgage the current crop of the ſeaſon to ſuch perſons as have given the collateral ſecurity of their *Teeps* to Government, and then to participate with them the benefit ariſing from the ſales, as an indemnification for the riſque of ſtakeing their credit, or the inconvenience of making the ſtipulated advances to the ſtate. It is chiefly this intricate though neceſſary mercantile operation which would render a minuter detail of management than by the permanent intermediate agency of *Zemindars*, if not impoſſible without loſs, at leaſt ineligible to any ruling adminiſtration; yet it muſt be confeſſed that the power which it gives to theſe petty tyrants to oppreſs the poor, eſtabliſh monopolies, or withhold the requiſite ſupplies of grain from the provincial troops when on ſervice, moſt frequently in the view of being better enabled to furniſh the enemy, is often productive of the greateſt inconveniences: but as a local vigorous ſuperintendance might, in a great meaſure, correct this evil, it is only principally to be regretted that ſome ſhare of the enormous profits derived from the transfer, and ſale of the annual territorial produce, by the *Zemindars*, in their mercantile capacities, cannot be brought into circulation, or by any means be rendered beneficial to the public.

6. Kiſtbundy *Periods of Payment.*

Having thus brought the *Jummabundy* to a cloſe, and ſecured the payment of two thirds of the amount by *Kiſts*, or monthly inſtalments, let us follow the uſual proceſs of the year in realizing the remainder of the ſtated revenue to the final adjuſtment of accounts. The 30th of April, correſponding nearly with the termination of the moſt general civil year of the Hindoos, and concluding the periodical ſeaſon in which the returning diſpatches for Europe may be made with convenience, has been with great propriety fixed on for balancing the books of the *Circars*; but it is from the 31ſt of Auguſt to the end of the *Fuſillee*, that the accounts are ultimately ſettled with the farmers-general of the government lands. In the latter of theſe periods, the *Poonaſs*, or ſmall grain harveſt, the third and laſt annual crop being reaped, enables the *Reyuts*, to fulfil their engagements with the ſuperior renters, who are therefore at this time debited with the remaining portion of their *Jummabundy*, and required finally to liquidate their balances. On the 24th of September, the expiration of the revenue year, a general ſtatement called the *Jumma-Waſſél-Bauky*, ſhewing the *amount*, *receipts*, and *balances* of, or on account of the current ſettlement, is drawn out by the head accomptant from the *Moffuſſil*, or ſimilar detailed provincial documents ſigned by the *Zemindars*, atteſted and recorded by the *Canongoe*, which, after having gone through the critical examination of many different auditors, is depoſited in the *Khalſa Duſter*, to ſerve as a baſis for the *Jummabundy* of the ſucceeding year.

It was uſual under the Mooriſh adminiſtration at the final ſettlement, for the *Aumildar*, or collector-general, as well in his own juſtification as to remove every poſſible pretence for future deficiencies, to produce a writing under the denomination of a *Muchulca-né-darud*, ſigned jointly by the *Deſmooks* and *Deſpondeahs*, and purporting that they *have not*, in the way of bribery or otherwiſe, paid a ſingle *Daum* to the agent of Government beſides what is ſpecified in the public account of receipts.

7. *Recovery of Balances.*

The arduous taſk of recovering ſuch balances as appeared to be due on the ultimate adjuſtment of the year, required the utmoſt attention: for this purpoſe it might be neceſſary to ſcrutinize the tranſactions of the *Zemindars*, both with the inferior tenants in the participation, and with the merchants in the ſale of the annual crops; becauſe the debts which could be aſcertained to be due from the two latter claſſes of people to the former, together with the amount of *Ruſſooms* and *Saverums*, conſtituted the ſole fund of indemnification within the reach of the ſovereign *Dewanny* authority, to make good defalcations in the revenue, proceeding from negligent or corrupt intermediate agency; ſeeing the uncertainty, if not impoſſibility, of ever being able to touch the ſecret treaſure of a Hindoo.

CHAP. XIII.

Illuſtration of the Expediency of ſuch Forms.

TO avoid the detail and leſſen the other public inconveniences of ſuch a ſyſtem of management as we have deſcribed, thought principally defective in the latitude its periodical renewals give to peculation, or the inſufficiency of a variable adminiſtration, it has been imagined, that to fix the yearly aſſeſſment unalterably at a moderate quit rent, and to put the *Zemindars* of India on a footing with the copy-holders of England, would be no leſs effectual in accompliſhing the deſired immediate purpoſes, than ultimately beneficial in a more extenſive view of general political conſequences. This involves a queſtion of the utmoſt importance to the Britiſh Nation at large, and more particularly intereſting to the Company. A local knowledge of the country, of the people, practical experience, or theoretical inſtruction deduced from the recorded wiſdom of native ſtateſmen, may determine the judgement of thoſe who partake of ſuch partial lights, to pronounce, with truth and confidence, the danger, inexpediency, or abſurdity of innovations, in the financial policy of Hindoſtan ; that to leſſen or fix the exactions from the actual farming intermediate land-holders would ſoon be fruitleſs to themſelves, rather add to the burthen of the peaſantry, and prove doubly injurious to a ruling foreign ſtate, in reducing for ever the already too ſcanty ſources of ſupply, even when conſidered in all their hitherto unrevealed plenitude, or as paving the way to a refractory independance, that in proportion to the decreaſe of public demands, ſo would the reſtive preſumption of enfranchiſed ſlaves grow exceſſive and become moſt ungovernable, under the feudal acknowledgement of a Barley corn, which in freer countries beſt enſures tranquillity ; but to impreſs conviction on the minds of thoſe who, from ſituation, are precluded the benefit of ſuch contingent aids, to draw a right concluſion in what regards perſons and things differently circumſtanced to what they appear to be in Europe, may require the evidence of ſome aſcertainable facts. It is therefore we here addued the following, as applicable to the ſubject under conſideration.

Experience in the four Maſulipatam *Provinces.*

In the *Circars*, immediately dependant on *Maſulipatam*, we ſuppoſe it generally known, that the *Zemindars*, ſince, and not before, the eſtabliſhment of the Engliſh Government, have been conſidered, no matter how erroneouſly, as hereditary proprietors of the lands included in their reſpective juriſdictions; and that, agreeable to the miſtaken idea of poſſeſſing feudal tenures, they were ſubject to military ſervices, together with a certain tribute in proportion to the valued rents of their countries. We know not whether any enquiries were ever ſet on foot to aſcertain theſe different poſitions, or that they have been admitted on any other ground, than ſimple ſurmiſe, the *ipſe-dixit* of the farming land-holders themſelves, or at beſt the information of the Company's Hindoo interpreter, who, in the capacity of *Seriſhtadar*, enjoyed an annual income of forty thouſand *Pagodas* from the *Zemindars* of *Rajemandry*, acquiſced in about the 13th of February, 1767: but, ſuch is the fact; the aſſeſſment of theſe ſeveral diſtricts for ſeventeen years back has been rated extremely low. We ſhall here venture to ſay in anticipation of what we are farther to add on the ſubject, that, at leaſt, one half of the rents collected from the *Reyuts* on behalf of Government, has been remitted to its intermediate agents, under the head of expence, or on the idea of their being the rightful conſtitutional proprietors of the ſoil. Moreover, the portion demanded by the public, has been invariably limited to the ſame amount, according to the received notion of a tribute; for, though an increaſe of 12½ per cent. is ſuppoſed to have been put, in the laſt five years ſettlement, on what is termed the *Mamool* or cuſtomary *Jummabundy*: yet the total amount of that addition, together with the 10,000 pagodas *per annum* ſalary to the interpreter, and 5,724 to be paid into the treaſury for his *Muſſary*, did but barely counterbalance the afore-mentioned *Seriſhtadary* appropriations, added to an unaccounted portion of *Huſſen Ali's Jageer*, and which were then re-annexed to the *Rajemundry Zemindaries*, as equivalent *only* to the aggregate of the two laſt ſums ſpecified. On the other hand, the ſtated military ſervices, however much wanted of late, have neither been required, nor commuted for in money. The moſt profound tranquillity, an increaſing commerce, the free ſecure enjoyment of private property, have peculiarly diſtinguiſhed the *Circars* for a long ſeries of years paſt, amidſt ſurrounding diſtractions, anarchy or barbarity; and ſo far have theſe provinces been from experiencing the calamities of the neighbouring war in the Carnatic, or being burthened with new conſequent impoſts, that they have rather, in the mean time, received a prodigious increaſe of wealth, through the extraordinary profits derived from the exported produce of the country, at leaſt twenty-five per cent. above the uſual price. Under a Government ſo lenient, admitting of ſuch uncommon privileges and individual advantage, it might naturally be ſuppoſed that the *Zemindars*, as being the ſuperior claſs of Hindoo ſubjects, and moſt benefited by the powerful beneficent protection of the ſovereign authority, would be found conſtitutionally ſubmiſſive, grateful, and liberal, in proportion to their own proſperity, compared with the embarraſſments, and exigencies of the public. But the expectation is politically unreaſonable, and only betrays a total ignorance of the national character. The very reverſe muſt always be the caſe, and has been more eſpecially manifeſted in latter times, within the dependencies of *Maſulipatam*, as may be ſufficiently proved by a reference to ſuch recorded facts at large as we ſhall here only generally touch upon.

CHAP. XII.

Conciſe abſtract of the Kheraje Jumma, *and of fraudulent alienations in the* Northern Circars.

TO aſcertain the amount of fraudulent ſequeſtrations of land to *Peons*, &c., it ſhould be remembered that 41,000 armed men, of every denomination, are ſuppoſed to be maintained throughout all the provinces, by the official land-holders, on pretence of enforcing the collection of the rents due to Government, which is virtually, or in fact, debited for the expence of ſuch *Militia* eſtabliſhment, under the head of *Sebundy*. Of this number, one half, of different tribes, *Mahomedans* or *Hindoos*, wholly undiſciplined, and with no local or perſonal attachments, are paid altogether in money; and a *Peon* for every village, forming what is called the *Nackwarry* eſtabliſhment, conſiſting chiefly of Muſſulmen, in hereditary ſucceſſion, and indiſpenſably neceſſary for the collections and peace of the country, paid a ſubſiſtence in kind, at harveſt time, in equal proportions by Government and its *Reyuts*, will make up the numerary of *Moſuſſil* troops, thus provided for, 27,000. It is only the remaining 14,000, compoſed of the military tribes of *Rachewars*, *Row-wars*, *Velmas*, and *Kundaits*, ſprung from, or adopted into, the families of the *Zemindars*, and therefore perſonally attached to their chiefs, that have been clandeſtinely favoured with territorial grants for their ordinary and conſtant maintenance, beſides extraordinary pay in money when on ſervice; and theſe alienations, at the moſt moderate computation of fifty *Rupees* annually for each man, one with another, form an object of ſeven *Lacks*, which, without pretending to eſtimate ſimilar defalcations in favour of Bramins, &c., added to the *Kharige Jumma*, make the whole income of landed property, excluſive of what is aſſeſſed for Government, amount to twenty-four *Lacks*, and incluſive of it, one *Crore* thirty *Lacks* of *Rupees*, with a fraction, being the ſum total which we ſhall henceforth aſſume as the *Groſs Rental* of the *Mahl* and *Sair*, of all the *northern Circars* collectively.

1. *Obſervations and Calculations in Evidence of this Rental.*

Large as this revenue may at firſt ſight appear, either comparatively with the actual public receipts, or with the ſuppoſed capacity of the farming land-holder, yet it will be found to fall ſhort of the eſtimated yearly produce of the country, by the loweſt general calculations which can be formed of the extent and value even of all the *arable* ground, in or out of cultivation, ſetting aſide the greater portion of land appropriated to *Paſture*, of no financial account to the ſtate, for the gratuitous benefit of the whole body of Peaſantry. To diſcuſs this point with the wiſhed-for preciſion, a topographical ſurvey of the *Circars*, particularly thoſe of *Guntour*, *Rajimundry*, and the ſouthern diviſion of *Cicacole*, would be neceſſary, in order to aſcertain their exact ſuperficial contents. Nevertheleſs, according to ſuch imperfect materials as the public, or individuals on the ſpot, have as yet been furniſhed with, and information from a manuſcript drawing executed under the French Government, ſtill unpubliſhed, except on the diminutive ſcale of D'Anville's general map of Hindoſtan, we have ventured to give an area of 17,000 ſquare geographic miles to all the ſix provinces united. But to be within the moſt moderate bounds, let the dimenſions be reduced to 15,000 of the ſame meaſure, or for the ſake of eaſier calculalation in round numbers, to 20,000 ſquare Britiſh miles. In like manner, we have been under the neceſſity of aſſuming the *proportion* of the *arable* land, rather arbitrarily, and to ourſelves on very unſatisfactory grounds, at *one fifth* of the whole territorial extent, finding that neither the Moghul, French, nor Engliſh adminiſtrations, the former from ſloth and ignorance, the ſecond for want of leiſure in the ſhort period of a ſix years rule, and the latter, no doubt, from diſinclination, have not adopted the eaſy conſtitutional mode of aſcertaining this matter with the greater accuracy, by an inveſtigation into the detailed annual accounts of the *Deſpandeahs*, or other revenue officers employed by Government, and which can be defficient only from relaxation or negligence in the exerciſe of a neceſſary legal control.

2. *The arable Land, proportioned to the* Begah Duftery, *and to the* Begah Reyuty, *and valued by the* Rebba, *or money ſettlement of* ¼, *as in* Bengal.

The cultivated lands in the *Circars*, being 4,000 ſquare B. miles, on the principles of *Tooril Mull's Jummabundy Nekdy*, require a due attention to the relative circumſtances, and it is to be obſerved that the *Begah Duſtery*, or ſquare official meaſure, inſtituted by that financier, and ſerving as a baſis for its general pecuniary aſſeſſment of one fourth of the yearly produce of the ſoil, in thoſe parts of the empire where a money ſettlement could, with advantage, be made, conſiſted of 3,600 ſquare ells, each at the loweſt calculation of 38½ inches, and at the higheſt 41, being very little ſhort of an Engliſh acre. But in proceſs of time, in conſequence of the increaſed influx of ſpecie from the days of *Akbar*, throughout the commercial provinces, as well as thoſe round the capital, ſo greatly benefited by a rapid circulation of the ſigns of wealth, and agreeable to the ever conſtant effects of luxury growing with riches, the natural and artificial produce of the country acquired a high proportionate value; the price of labour was enhanced, and to re-eſtabliſh an equilibrium in the general ſyſtem of political economy over the whole empire, the *Fougedar*, *Aumils*, and *Zemindars* employed in *Moſuſſil* collections, ſometimes blindly, and oftentimes intereſtedly, were made the ſtate conductors, for drawing a ſuperabundant currency into the exhauſted coffers of the exchequer. Theſe intermediate agents, often unexpectedly, and always irregularly, felt themſelves ſtruck by the hand of deſpotiſm; but they diſpenſed its influence, for ſelfiſh benefit, with more moderation, though no leſs arbitrarily, to the great maſs of the people. A fixed ſtandard for eſtimating the lands had been inſtituted, and was found neceſſary to be continued, to regulate the extent and value of territorial aſſignments, whether for civil or military ſervices. The tide of American treaſure, which afterwards ſo prodigiouſly altered the relative worth of real and perſonal property in Hindoſtan, flowed in through ſo many different channels of commerce in the beginning, that its progreſs ſeemed ſlow, and was ſcarcely perceptible, when made viſible by its effects; an increaſe of revenue was demanded, but inſtead of recurring to the original principles of finance eſtabliſhed by *Tooril Mull*, ignorant or corrupt Muſſulman deputies preferred the mode of *arbitrary taxation*, in addition to the firſt regular aſſeſſment, which from being precarious and indefinite, afforded greater ſcope for miniſterial peculation, and was more agreeable to the *Reyuts* and ſuperior land-holders, in the hopes of future diſcontinuance, or of purchaſing partial remiſſions of public income, by the private douceurs of bribery. An age elapſed before a weak, blind, unſyſtematical Government, could avail itſelf of this change, thus gradually introduced in the value of things in general, to aſſert its territorial rights, by reſuming all the recent *Aboabs*, or impoſts, the known defalcations of its proper Muſſulman *Aumils*, or *Fougedarry* officers, conſolidated with the original rents. The reform, however, was ſtill but half compleated in the *Soubabs* of *Delhi*, *Agra* and *Bengal*; the two former ſo enriched by the collected ſpoils of the empire, or the profuſe expence of a Moghul court; the latter ſo greatly benefited by enlarged commerce. In theſe *Soubabs*, therefore, over and above the ordinary taxes, to remedy the growing diſproportion between the groſs produce and the royal proprietory ſhares of the land, a reduction of *two* *thirds* was made in the ſquare extent of a *Begah*, which, by a very ſimple operation nominally tripled the quantity of ground in cultivation; this leſſened meaſure of 1200 ells being equally valuable, or ſubject to the ſame financial demands as the larger one of the ſame denomination, inſtituted as a baſis for the original aſſeſſment of *Tooril Mull.*

In *Bengal*, the particular circumſtances of which may be deemed beſt ſuited to be brought into compariſon with thoſe of the northern *Circars*, the common *Begah*, now called *Reyutty*, in contradiſtinction to *Duftery*, and made almoſt the univerſal ſtandard to eſtimate the annual farm, or permanent transfer of territorial property, contains no more than 1600 ſquare yards, while the proportioned rent, including the *Aſſil Toomar*, with all the additional taxes, ſince eſtabliſhed, and already exibited, may be calculated at leaſt from one to four *Rupees*, varying with ſituation and ſoil, for grounds laid out in the culture of grain, and from five to thirty, for ſuch as are appropriated to the dearer productions of ſecond neceſſity;

or, to obviate every poſſibility of cavil, the medium yearly income of the whole may be ſtated at two *Rupees.* According to which 4000 ſquare miles, each of 1936 *Begahs*, being the ſuppoſed *arable* land in all the *Circars*, ſhould yield a groſs revenue to Government of 15,488,000 *Rupees.*

3. *The arable Land of the* Circars *eſtimated by* Buttai, *or diviſion of Crops.*

Nor will the amount be leſs on a computation, by the actual eſtabliſhed rule of *Buttai*, of the produce of the three yearly harveſts in corn, equally divided between the ſtate and its *Reyuts*, allowing the ſame quantity of ground fit for cultivation, as in the foregoing eſtimate, one fourth ſhould be deducted for the portion always ſuffered to remain fallow, and ſubject to no aſſeſſment, reckoning only 3000 ſquare miles, or nearly one-ſeventh of the *area* aſſigned to the whole country, in conſtant tillage, and liable to the operations of finance. This territory then being equivalent, in local meaſure, to 194,464 *Catties*, each of 32 *Guntah*, compoſed of 16 ſquare *Veeſſam*, every one of which conſiſting of from 4½ to 5 *Covids*, or on a medium of 7¼ feet ſquare, and producing at the loweſt calculation per *Catty*, one year with another, 8 *Candies*, each of about 1600 lb. weight in grain, either rice or *Joary*, which uſually fetches on the ſpot 5 *Pagodas* or 20 *Rupees* per *Candy*, will, after deduction of one moiety, as the legal and cuſtomary ſhare of the peaſantry, though ſometimes curtailed through the iniquity of *Zemindars*, yield an annual income to Government of *Rupees* 15,557,120; while the amount of *Sair*, or variable impoſts, in addition may be ſuppoſed amply to compenſate for the extraordinary expence, riſque and unavoidable loſs in thus concluding with the farmers a revenue ſettlement in kind paid by pecuniary eſtimation.

4. *The Aſſeſſment of* Hindoo *Peaſantry, compared with Peaſantry in other Countries.*

We are not to imagine that the burden thus impoſed on the great maſs of the people, more eſpecially the uſeful claſs of huſbandmen, leaves a ſmaller proportion of the fruits of their labour to ſatisfy their own neceſſary wants, or indeed is, in any reſpect, ſo oppreſſive to the peaſantry as in other civiliſed parts of the world. In the freeſt countries of Europe, *Great Britain*, *Switzerland*, the *Netherlands*, and the *Pays d'Etats* of *France*, we believe the ſhare left to the peaſantry of the growth of the ſoil from their own induſtry, has never been reckoned more than from *two thirds* to *four fiſths* of the whole yearly produce. By the regulations of *Tamerlane* for all his *Tartarian*, *Perſian*, and *Syrian* dominions, from China to the Mediterranean ſea, *one third* of the annual *Crop*, by common valuation, whether of the finer or coarſer articles of culture, was to be appropriated to ſupport the eſtabliſhed military Government, and the remainder to ſubſiſt the *Reyuts* or defray the expence of cultivation. By the conſtitutions of *Sultan Selim*, for the general adminiſtration of his new conqueſt of *Egypt*, in 1516, the lands, or native *Tenantry*, were aſſeſſed chiefly in money, and by meaſurement, *one half* of the groſs annual product of, it is true, an extraordinary luxuriant ſoil, either to maintain the feudal republican eſtabliſhment, with a ſtanding army in ſubordination to the Turkiſh Baſhaw, or to be remitted in treaſure to the *Porte*, and in corn to *Mecca*, as an offering to the holy Muſſulman ſee, under the denomination of the *Miri*, or imperial tribute*. And in *Siam*, under a different denomination, the rule of *Buttai*, by equal diviſion of the yearly crops between Government and the peaſantry, is a fixed regulation eſtabliſhed by ancient deſpotic law or cuſtom.

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* The feudal republican eſtabliſhment conſiſted of 24 foreign *Beys*, as many with *Kaſheſs*, or lieutenants, for the 24 provinces of Egypt, each of theſe poſſeſſing in property and feudal ſubordination, an indefinite number of *Mamelukes*, or *Circaſſian*, *Georgian*, and *Abyſſinian*, Chriſtian ſlaves, educated in Mahometaniſm, who formed the ſtanding militia, and ſucceeded always by adoption, ability, or favouritiſm to the landed property and offices of their maſters, until they attained the higheſt dignity among the *Beys* of *Shekh ul Belad*, or chief of the country. The ſtanding army was compoſed of 12,00 regular troops, chiefly infantry, divided into ſeven *Ojacks*, or regiments, commanded by as many *Kybahs*, under the orders of the *Baſhaw*. The *Miri*, for lower Egypt, in money, was ſettled at 25 *Medins* per *Fedan* of ground, and for *Said*, or upper Egypt, 360,000 *Ardebs* of wheat, according to the meaſure of that time.

Whereas in Hindoſtan, agreeable to the inſtitutions of the Emperor *Akbar*, univerſally adopted and invariably adhered to ſince, whether we make the *Jummabundy Nekdy*, or *Buttai*, the baſis for calculation, it would ſeem as if a medium had been ſtruck of all the foregoing proportions eſtabliſhed in other countries, to fix thoſe of the Moghul dominions, by deſpotic law and uſage, with wonderful moderation, at *one fourth* for the *Circar*, or ſovereign proprietor, and *three fourths* for the *Reyuts*, or immediate cultivators of the land.

If circumſtances of climate and habit are taken into conſideration, the neceſſary wants of clothing, fuel and various diet, with all the conveniencies required by the inhabitants of the colder regions, yet ſo ſcantily ſupplied even by exceſſive toil, from ſandy barrenneſs in many places, united to the effect of inclement ſeaſons in others, compared with the expediency of Indian nakedneſs, under a ſcorching ſun, the ſimplicity of milk and vegetable food, enjoined by the ſtrongeſt moral and religious precepts, the rank luxuriance of a ſoil yielding almoſt ſpontaneouſly a triple yearly harveſt, and above all, a perpetual verdant paſture, of ſuch vaſt extant and richneſs as to ſubſiſt by its flocks gratuitouſly without any fiſcal charge, half the great body of the people; then it muſt be confeſſed that the proportional aſſeſſment ſtated as forming an apparent mean, is in reality the very extreme of financial moderation, and that inſtead of three fourths, we may allow ſeven eighths to be the ſhare of annual territorial produce enjoyed by the Hindoo peaſantry.

From verbal information on the ſpot not vouched to be abſolutely correct, though perhaps ſufficiently ſo to convey a general idea of the matter of fact, the town of *Kaicoloor*, *Perg: Bheterjkelly*, *Zemindary Chahur Mhal*, on the fruitful borders of the *Colair Lake*, *Circar* of *Kondapillee*, contained, in 1783, one hundred families, of which eighty farming Bramins, in all about eight hundred ſouls, paying to government as its due, under the denomination of a moiety of the product, two thouſand *Pagodas* yearly for 1000 *Catties* of the richeſt *arable* ground in the *Circars*. Of this ſpace, only one fifth was in cultivation, and yielded 2000 *Candies* of grain, valued at 10,000 *Pagodas*, from which, after deducting the ſtipulated rent to the ſtate, and allowance of 14 per cent on the groſs receipts to defray the cuſtomary charge of *Ruſſooms*, *Saverums*, &c., to *Zemindars* and *leſſer Officers*, whoſe authority for ſome years paſt hath been ſuſpended, 6600 *Pagodas* ſhould remain to the huſbandmen. The uſual pay to the *Pariahs*, who are the common labourers, and employed ſix months in tillage, or reaping the harveſts, is two *Seer* of *Paddy* per day each man, and one *twentieth* of the grain produced, diſtributed amongſt them all, at the cloſe of the ſeaſon; being about 4 *Rupees* per month for half the year for each perſon, at the uſual calculation of 3 for every *Catty* of ground; and which, together with the price of half a *Candy* of ſeed grain required for the ſame ſquare meaſure, make the total expence of the cultivated lands 4100, leaving a clear profit to the farmers of 2500 *pagodas*, as the maintenance of oxen for the plough is otherwiſe gratuitouſly provided for by the indulgent Sovereign. Now, beſides the revolving harveſt income of theſe villagers, they derived a gain of about 1200 pagodas more, the yearly produce in *Ghee*, and numerary increaſe of 600 milch cows, paſtured on the remainder of the land in tenancy, ſubject to no aſſeſſment, while it was notorious that the Brahmin families, forming three fourths of the whole population of the place, and there, as well as over the reſt of Hindoſtan, generally ſpeaking, the moſt voluptuous and extravagant in their diet, draw half their ſubſiſtence from butter milk, or the very ſqueezings of the dairy, after having converted, without the help of alchymy, the more ſubſtantial laitage into ſtill more ſubſtantial gold.

It may be urged that it is not the great maſs of the people, *two millions four hundred ninety-nine thouſand nine hundred* and *thirty*, out of *two millions* and *a half*, the ſuppoſed total enumeration of ſouls exiſting in the *Circars*, that are objects of conſideration, as likely to be oppreſſed or deprived of their rights in realizing to the public treaſury the territorial rental levied from the *Reyuts*, in the name and behalf of Government, and ſtated as its due, but it is a claſs of *ſeventy Zemindars*, who, being called *landholders*, muſt therefore be ſo in fact, agreeable to European ideas of feudal tenures; or elſe, being ignorantly ſtiled Rajah, or Hindoo Princes*, muſt be allowed an original hereditary right, not only to the proprietory occupancy of the land, but alſo to exerciſe tyrannical uncontroled authority over the perſons and property of the bulk of the inhabitants, who virtually, or in contemplation of law, are ſubject to the ſovereignty, diſmembered from the Moghul empire. The very propoſition is ſo palpably abſurd and erroneous in its principle, that it ſeems impoſſible to expreſs it in any terms of language which do not at the ſame time convey a ſelf-evident refutation, and expoſe the fallacy both of premiſes and concluſion: yet, in delicacy to the public opinions, and as the legiſlators of India in Great Britain ſeem rather inclined to adopt the popular belief, though in their wiſdom they have not thought proper to alter one of the moſt ancient fundamental maxims of policy in the Eaſt, by *creating* great intermediate proprietors of land on the footing of freeholders, copyholders, or feudatories of Europe, otherwiſe than by temporary *Jageers* to the officers or penſioners of Government, ſo we ſhall ſtill only formally *ſuppoſe* the exiſtance of ſuch a deſcription of men under the appellation of *Zemindars*, for the ſake of a direct poſitive denial of the fact, and of the truth of the inference deduced from it, implying an unwarrantable oppreſſive infringement of individual privileges*. This ſubject has already been irregularly diſcuſſed in different preceding parts of the analyſis, and it ſeems only neceſſary here to bring all the arguments uſed by reference into one connected point of view.

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* *Actual proprietors* of the ſoil. Vide order for the *Bahar* ſettlement.

It hath been aſſerted, and we preſume

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* The operation of Sir John Shore's and Mr. Law's *Mocurrery* plan, if ſanctioned by *Parliament*, will eſtabliſh over Britiſh India this hypothetical ſyſtem of injuſtice and oppreſſion.

to think on grounds admitting of political demonſtration, that no tribe of *Hindoo* land-holders, jointly or ſeverally within the *Circars*, or the whole of them collectively, under whatever denomination, excepting the ancient *Rajahs* of the country, which have been particularized as deſcendants of the royal family of *Oriſſa* or *Gageputty*, have, in *right*, *form*, or *fact*, the ſmalleſt pretenſions to any territorial property beyond the extent of their ſpecified official domains, called *Saverum*, making ſcarcely one twentieth part of the local civil juriſdiction committed to their management by the ſovereign proprietory government.

1ſt. The private *right* of an extenſive landholding could only be acquired by conqueſt, royal grant, hereditary or preſcriptive tenure, of free or feudal poſſeſſion; and it is notorious that every *Zemindary* title is the moſt limited and precarious in its nature, depending on the arbitrary will of the loweſt provincial delegates; equivalent to a ſimple leaſe in tenancy, ſubject to annual renewals; and within the period of Britiſh rule can be traced to the ſame baſe and recent origin, which generally diſtinguiſhes the ſpurious claim of farmers-occupant themſelves to family preeminence from birth, or to the enjoyment of a large territorial income in prejudice of the Prince's neceſſary undiſputed regal dues.

2nd. The *form* of ſuch *Sunnuds* or *Dewanny* patents as conſtitute the *Deſmooks* or *Zemindars* official collectors of the revenue, with inferior civil powers, at the ſame time that it aſcertains the extent of their petty freehold eſtates, (free of all taxes) appropriated for family ſubſiſtence within *each* local juriſdiction, determines ſpecifically or comparatively, if we may be allowed to make uſe of an European term, the unqualified *villenage* *, to the ſovereign or his feudal repreſentative; of the greater portion of land in occupancy, as well as the ſlaviſh dependance of the Hindoo landholder, for the whole of his uncertain tenure on the lordly Muſſulman *Jageerdar* or *Aumil*. That the poſſeſſors of ſuch inferior grants ſhould be reluctant now in producing their reſpective deeds, under the prevalence of a deluſive idea which magnifies their relative importance, is perfectly natural; but that the rights and privileges of ſubjects, as derived from government, ſhould ſo frequently be agitated, and to this day acknowledged to be matters wholly undefined, or of the greateſt doubt; and that yet the only ſure, eaſy, and ſimple mode of diſcovering the truth, by a critical examination of *Sunnuds*, ſhould be neglected, appears altogether extraordinary and unaccountable.

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* Mr. Grant applies this analogy excluſively to the *Zemindar*'s relation to the ſovereign; but it may apply incluſively to all Britiſh India, if the *Mocurrery* plan is ſanctioned by Parliament; for all the *Reyuts* of India, to whom the fixt proportion of *one fourth* of the

3rd. In point of *fact* the moſt concluſive evidence offers itſelf of the ſovereign claim to the landlord's ſhare of yearly territorial

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produce was the quit rent for their *Heritable Pottah*, are rendered, by the new plan, *Villains regardant*, and are totally disfranchiſed. Vide Riſing Reſources of Bengal, page 84, queſtion and anſwers by Sir J. Shore and Mr. Law.

produce, and that the whole body of *Zemindars* were from the beginning, and are ſtill to be, conſidered ſimply as intermediate agents for the ſtate, to realize the ſtipulated rent of the peaſantry. This doctrine forms incontrovertibly the ground-work of the paſt and actual ſyſtem of finance throughout all the diſſevered members of the Moghul empire; it is practicably enforced *every where* by the Prince, acknowledged or acquieſced in by the *Hindoo landholders themſelves*, and *notoriouſly reſpected by the Reyuts* univerſally, as the foundation of their *Magna Charta*, from its aſcertaining the proportion of the produce of the ſoil raiſed by their labour, which is invariably to be paid for the public ſervice. Accordingly it may be clearly traced in the letter and ſpirit of the original inſtruments conferring inveſtiture, deſcribing the nature, local extent, and the powers of *Zemindary* offices; as well as in the annual *Cowle*, beſtowing the temporary management of the revenue on the ſame general permanent agents; it is manifeſted in the ever-cuſtomary acts of government, at pleaſure or for mal-adminiſtration, of ſuſpending their authority as collectors, and depriving them altogether of territorial juriſdiction, with its aſſigned advantages, but in moſt caſes with the allowance of *Saverum* or ſubſiſtence in land, then transferring their employments, official rights and privileges to others, in perpetuity or for a time.

4th, It is finally demonſtrated by the tenor of the *Muchulca*, or written obligation of the *Zemindars*, to diſcharge faithfully the truſts repoſed in them, otherwiſe implicitly acquieſcing in the juſtice of ſuſpenſion, or entire exoneration, and never requiring, at any time, in the nature of territorial property, beyond the extent of their *Saverum*, but always bound to account with the treaſury for the laſt *Daum* collected throughout the remainder of their local juriſdictions conſtructively or poſitively by royal authority; and though they ſhould defraud, by general abſtract or falſe ſtatements of receipts and diſburſements, they never can nor ought to ſuperſede the ſovereign's right to enter into detail, to reſume defalcations, and curtail unneceſſary *Sebundy* or exorbitant *Moſuſſil* expences of the

Circar or ſtate, and this is the only extent to which public inveſtigation ſhould now go, and economical reform tend, in order to reduce the emoluments of intermediate agents to the primitive, legal, and equitable ſtandard of *Ruſſooms* and *Saverum*, virtually as well as in form.

Having ſhewn that this decreaſed allowance, in itſelf and in equity, cannot be called an infringment on the natural rights of Indian landholders, how far it may be ſufficient and adequate in policy to their ſituation in the country, can only be truly aſcertained by eſtimating their character, wants, and relative circumſtances. In addition to what has been already obſerved on this topic, it is inconteſtible that the moſt voluptuous Hindoo in the country, of whatever denomination, (without a flagrant deviation from every good principle, moral and religious, he profeſſes, and the obſervance of which conſtitute him a valuable ſubject of inoffenſive manners and virtuous ſimplicity,) cannot in his own perſon, houſe, equipage, dreſs, and proper family ſubſiſtence, exceed in his expences, on the ſcale of the higheſt rank, from 100 to 1000 rupees monthly; while a *Zemindar*'s legal allotment of about ten per cent out of the public revenue, together with certain other pecuniary and contingent advantages, not only amply provide for all ſuch neceſſary charges, but are conſiderably more than ſufficient to defray all thoſe of uſeleſs luxury, pernicious extravagance, and alſo the empty pageantry of retinue and outward ſhow, ever indulged in, and affected by the richeſt or moſt debauched landholders, before they are tainted with a ſpirit of extraordinary refractorineſs, or of ambition, ſo common amongſt this order of men in India, to raiſe ſelf-deſpotic independance on the ruins of eſtabliſhed conſtitutional authority. From theſe, and a variety of moral and phyſical cauſes, in their effect not peculiar to Hindoſtan, any exceſs of wealth enjoyed for a while by theſe people, muſt ultimately and inevitably be diverted into one or all of the three following channels, equally pernicious to the ſtate.

1ſt. *Secret hoard* of treaſure, ſet apart for the purpoſes of chicanery or ſuperſtition, withdrawn from the public ſtock of currency, never to return again into circulation, unleſs by violence or chance.

2. A *profuſe expence* to purchaſe popularity, in retaining a number of licentious Brahmins, vagrant *Fakeers*, and uſeleſs dependants; or a viſible or concealed train of ſoldiers, for the certain unequivocal purpoſe of ſubverting that government which hath thus raiſed and nurtured the native ſerpent of rebellion in its boſom.

3. Or laſtly, a *dangerous ſuperfluity* which, if neglected, through ignorance or deſign, to be drawn by authorized taxation into the public coffers of the ſtate, will moſt aſſuredly become a prey to miniſterial agency, either in the way of private exaction, or in purchaſing remiſſions, privileges, and power, directly or indirectly by corrupt influence, not otherwiſe to be guarded againſt even in the golden age of the moſt virtuous ſocieties, than by leſſening or removing the evil of temptation.

CHAP. XIII.

A conciſe Abſtract of the Revenues, and fraudulent Alienations, in Bengal, *at the Moment of the Acquiſition of the* Dewannee *in* 1765[*].

MALGOOZARY Tehſel Kool, or net collections levied from *Zemindars*, &c., farmers of royal rents, by immediate officers of Government or mercantile favourites, in Bengal, on the acquiſition of *Dewanny* in 1765, including the manufactured produce of ſalt lands, eſtimated at a medium of the yearly ſales; the whole to ſerve as a regular ſtandard of compariſon to rate the clear annual receipts of the public Exchequer, paſſed under the ſame heads of account, at ſpecified various periods, from that time forward to 11th April 1784.

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[*] Extracted from Mr. *Grant*'s Analyſis of the Revenues of *Bengal*, ſecond period, entitled *Aboab Soubadary*.

1. *Ceded lands*, *Malgoozary*, of the three diſtricts, *Burdwan*, *Calcutta*, *Chittagong*, clear of all charges, as improved from 1760, when acquired, to 1765, under the Company	58,56515
2. *Dewanny*, comprehending the remaining territory of the *Soubah*, under 26 heads of *Mahl* and one of *Sair*, as rated from 1763 to 1765, or ſubſequently realized by Government	2,42,86097
3. *Salt lands* of *Noondcep*, ſeparated from two former diviſions of territory, in the proportion of one third ceded, and two thirds *Dewanny*, according to the produce of the whole, from the annual ſale, 28 lacks *maunds* of ſalt, brought to credit of Government under the ſingle head *Baky*, *Keffyet*, *Ferooſh*, *Nemuck*, after 1780	16,60,000

Total net real and eſtimated *Malgoozary* aſſeſſment of

the whole *Soubah*, as levied by the immediate officers of Government at the moment of the acquiſition of the *Dewanny* in 1765 - - -	3,1802612
This ſum is excluſive of the following countries, and rental recently incorporated in the general ſtatements of Bengal, now ſingly under conſideration.	
1. *Midnapore* ceded diſtrict of *Oriſſa*, rated 1765 - -	17 lacks
2. *Baghelpoor*, containing the province *Mongeer* 8270 ſquare miles, diſmembered from *Bahar* ſince 1773, and annexed with large unprofitable countries of *Ramgur* and *Palamow*, ſingle territory, &c. at a rental - -	5 lacks
3. *Soubah Bahar*, remaining ſeven *Circars*, excluſive of *Jageers*, five lacks and charges - - -	62½ lacks
4. *Sair* duties of *Panchoutrah* and *Budrucka* collected in	

Patna ſince 1773, introduced among receipts of the Board Calcutta - - -	2½ lacks
Total *Malgoozary* of *Soubah Bahar* - - - -	70 lacks

Making, with *Bengal*, a territory yielding 4 crores 2 lacks ſicca rupees, if the compariſon was drawn for all the three provinces as uſually exhibited in the *Bundabuſt*.

Having thus ſtated the net unappropriated revenue of *Bengal* to have been 3 crores 18 lacks, the next progreſſive ſtep is to aſcertain what hath been alienated in prejudice to the ſovereign right, on pretence of defraying expence of collection and ſupporting the dignity and the authority of internal government, claſſed under the head of *appropriated territorial reſources*, though they are the *charges* denominated *Moſuſſil Zemindary*, or ordinary eſtabliſhment of interior management, diſtinct from the civil and military diſburſements introduced, and ſolely incident to the Britiſh Government General, termed more correctly, *Sudder* or extraordinary.

On the Mofuſſil Zemindary.

It is inconteſtible that a ſufficient ſum was made *Kharije*, or ſet apart from the *Khalſa* and *Jageer* portions, for the purpoſe of defraying the financial charges. We ſhall diſtinguiſh each of theſe charges.

1. *Tehſil Siringamy*, or collections on account of charges: theſe proceeded entirely from the *Khalſa* portion of the country, and collected by *Aboabs*, or as an addition to the *Auſil Jumma* in 1783-4; the clear *Malgoozary Jummabundy* ſettled in behalf of Government continuing almoſt preciſely at the ſame reduced original ſtandard of one crore 92 lacks, left for the *Teſhel Seringamy*, (after accumulation of *Dewanny* courts and *Sebundy*, &c.) 64 lacks of rupees.

N. B. In this calculation the charges of manufacturing ſalt and collection of the cuſtoms, forming together 24½ lacks, and always deducted from the groſs receipts of both in the abſtract annual rent-rolls, is ſet againſt the ſalaries and allowances of about

140 gentlemen, ſervants of the Company, employed in all the branches of the revenue department, and whoſe eſtabliſhment being extraneous to the Moghul ſyſtem, ſhould form no article in a fair comparative view of the finances of Bengal *prior* to the *Dewanny*, unleſs one ſeventh of the amount, or 3½ lacks, ſhall be ſtated, being the inadequate allowance of 44 of theſe gentlemen in fifteen collectorſhips, who have not a ſhadow of that power heretofore annexed to a greater number: *Fougedary* and *Zelahdarry Muſſulman* reſidencies diſtributed in like manner formerly through the country, with fuller effect in executing the duties of their ſtation*.

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* Collectors at preſent, by the new ſyſtem, have extended, but inconſiſtent, duties; as collector he has juriſdiction in *Mahl* cauſes; he has *civil* juriſdiction in all cauſes of property, under the name of judge of the *Dewanny adaulet*; he has *criminal* juriſdiction in petty offences, and, I ſuppoſe, he is to be juſtice of the peace; all theſe are extra duties of the collectors of the revenue: they are calculated for the purpoſes of revenue more than for the purpoſes of ſubſtantial juſtice. In *Mahl* or *revenue* cauſes the Board of *Revenue* is the court of appeals: other checks are leſs obvious.

Theſe 64 lacks muſt have excited in ſurplus of the *Bundobuſt Teſhkhees* of *Coſſim Ali*, and of the diminiſhed *Jummabundy* of the following year; for not an individual is employed, nor an article of incidental expence now incurred, excepting the moderate ſalaries to indiſpenſable Britiſh agents, that was not chargeable to government in the moſt economical periods of Moghul ſovereignty, and therefore though the unappropriated and appropriated public ſupplies of the preſent time fall ſhort infinitely of their moſt ancient ſtandard, the defalcation is to be entirely placed to account of the unappropriated reſources, involved in the firſt reduced ſettlement, at the acquiſition of the *Dewanny*.

This has been authenticated in other parts of this analyſis; and alſo in Mr. *Francis'* plan of ſettlement, page 90: the *Reyuts'* account of rent in the *Zemindary* regiſter, *there* adduced as a proof of the burthen impoſed on the country, may *here* apply to ſhew the exactions of *Zemindars* oppreſſive to peaſantry, to be alſo unjuſt to the ſovereign.

Other examples occur in the ceded diſtricts, *Burdwan*, *Calcutta*, *Chittagong.*

2. *Kharije Jumma*, or rental of lands alienated prior to the laſt corrected *Auſil Toomary* of *Jaffier Khan*, as an ample maintenance of inferior native officers employed in collections, and for the charitable ſupport of *Brahmins*, with the religious eſtabliſhment of *Hindoos*, which have been ſo fraudulently abuſed by the neglect of Government, that if not reſumed, and abſolutely limited, muſt, in the end, abſorb the moſt productive territorial funds of the ſtate.

Lands thus alienated are diſtinguiſhed into *Chakeran* and *Bauzee Zemeen.*

1. *Chakeran.* Territorial aſſignment for ſubordinate ſervants of all denominations and ranks in the *Soubah*, viz. *Nancar* and *Khanchbarry*, to the whole or the greater part of *Zemindaren*, *Canonguan*, *Mokuddeman*, *Putwarean*, *Pickan*, *Molimgcan*, *Rakberan*, forming together 150,000 individuals; Muſſulmen and Hindoos, em-

ployed in the department of the finance. In all parts of Hindoſtan theſe ſeveral claſſes, excepting *Zemindars* and *Molungus*, which are peculiar to *Bengal* and *Oriſſa*, were paid generally by a *Ruſſoom* commiſſion, or per-centage, on the amount of their collections, either in money or kind, or they received a *Moſhaireh* or monthly allowance, in the nature of wages, for ſervices performed; but in *Bengal* ample proviſion has been made in free land, entirely ſeparated from, and ſtruck out of, the original rent roll, probably from the time of the *Afgean* Kings, whoſe regulations in this reſpect were adopted by the Moghul government.

The *Aumeens* in 1777, in the parts to which they were deputed, (ſcarce two thirds of the area of the *Soubah*, incluſive of *Burdwan*,) aſcertained 10½ lacks *Begas* to be appropriated, rent free, to the *Chakeran*, excluſive of *Nancar*, *Zemindaren*, and *Putwarean*, not aſcertained; but theſe alone, at only 1½ rupee per *Bega*, amount to 15¾ lacks.

2. The *Bawzee Zemeen*, or certain lands ſet apart for various uſes, comprehends the greater portion of fraudulent alienations.

The Muſſulmen, ſo far from tolerating, taxed idolatry; and even in *Akbar*'s mild government charity lands were a ſecret indulgence; but whatever were the periods, or extent of theſe alienations, according to the conſtitution of India, they are null and void, and reſumable; the amount in the above-mentioned limited ſurvey of *Aumeens* in 1777, amounted to 45¼ lacks of *Begas*, valued at 67¾ lacks.

The aggregate of the *Chakeran* and *Bawzee Zemeen* of the *Kharije Jumma* appears 55¾ lacks, and ſhould yield a net rental rupees 83½ lacks.

But 30,148 ſquare miles were not included in the *Aumeen* inveſtigation, they on the ſame proportion would contain 18½ lacks of *Begas*, value rupees 27¾ lacks.

Alſo the *Nancar* to *Zemindars* was omitted, which alſo, calculated at 7½ per cent. on the *Auſil Jumma Toomary*, will make 7 lacks of *Bega* rupees, 10½ lacks.

Therefore, ſuppoſing the total of the *Kharije Jumma* to be 81¼ lacks of *Begas*, it yields 121¾ lacks of rupees. This may be verified by another calculation, by proportioning the better-known alienations of the ceded territory to thoſe of the whole *Soubah.*

The diſtricts of *Burdwan*, *Calcutta*, *Chittagong*, forming a ninth of *Bengal*, after various ſcrutinies, being found to contain in *Chakeran* and *Bowzee Zemeen Begas* 1,176898, the proportionate reſult for the entire country would be at leaſt one crore of *Begas*, producing yearly 1½ crore ſicca rupees.

In like manner the amount of the two general heads, *Tehſil Seringamy* and *Kharije Jumma*, being rents or lands fraudulently alienated, ſhew the appropriated reſources to be 1 crore 85 lacks rupees, which added to the net *Malgoozary* revenue, ſtated before on the acquiſition of the *Dewanny*, makes the total *Kham Woſool*, or groſs receipt, annually raiſed on the people, to be 5 crores 3 lacks ſicca rupees; and when the groſs rental of *Bahar*, with the *Chucklah* of *Midnapore* in Oriſſa, are added to the account, the ſum will not fall ſhort of 6 crores 30 lacks.

CHAP. XIV.

Deduction from accurate Inveſtigation.

WE may now exhibit a ſketch of what might, with probability of general benefit, be incurred on account of *Moſuſſil Zemindary* charges of collection of every denomination, of *police* for the preſervation of the public peace, by an adequate militia, and of the moſt ample *Brahminical* eſtabliſhment, whether avowed or ſecret, for the purpoſes of the religion of the natives. Suppoſe the *Soubah* compoſed of 400 *Eahteman* or *Zemindary* juriſdictions, incluſive of 1,600 *Purgunnahs*, having each a *Canongoe*, and with an equal number of *Putwarees*, 25,000 *villages*, containing each 60 houſes, of rather leſs than ſeven perſons, to make the aſſumed population of ten millions of ſouls ſcattered through its territories, in all its dimenſions of 91,000 ſquare Britiſh miles, of which 72,000 productive; then the three orders of ſuperior native officers, neceſſary, as above ſtated, for the internal management of the finances, would be entitled to 14½ per cent. on the groſs receipts; —28,000 *Berkandazes* and *Subundy* troops chiefly in the frontier diſtricts, with a ſubſiſtance to each of 12 *Begas* in free land, aſſigned over at the moderate value of one rupee per *Bega*;—50,000 pikes, forming a relief of ſtationary village *Peons*, every where indiſpenſably neceſſary, and maintained on an allotment of 10 *Begas* of ground to each individual—45,000 *Molungees*, being the preſumed original number of ſalt manufacturers, poſſeſſing for their ſupport 4 *Begas* individually, beſides a rupee *per Menſem* in rice, or money for their half year's labour, with a ſurplus of 2½ lacks of rupees for *Pool* and *Bherybandy*

Bawzee Khurch, will make the total *Moffuſſil Zemindary* expences (as probably ſettled in 1722) rather more than 25 per cent., or 36 lacks, on the rent-roll of that period; being the *Auſſil Jumma Toomary* of *Jaffier Khan.*

And if under *Bawzee Zemeen* we allow 20 *Begas* of the richeſt land to be ſet apart for the religious maintenance of each *Brahmin*, admitting two to each village, conſequently a legion of 50,000 for the whole country, the whole unappropriated funds for neceſſary diſburſements will be 46 lacks ſicca rupees.

Though the collection of *Soubahdary Aboabs* ſince eſtabliſhed on the original aſſeſſment cannot be attended with extraordinary charge, while levied rateably by the *Zemindary* juriſdictions, yet, in fact, near 3½ per cent. additional hath been incurred under the head *Muſcoorat*, on account of thoſe newly-accumulated impoſts, or of more extenſive agency; to which being added one third of expenditure for a like increaſe in the quantity of ſalt manufactured and annually conſumed, together with 4½ lacks more to anſwer all farther contingencies, the total of charges will be 56 lacks, leaving a clear revenue to the ſovereign from the *Soubah* intire of 4 crores 47 lacks: —thus, ſuppoſing a *Zemindary* deficiency of 1 crore 29 lacks from the net *Malgoozary* of 1171, beſides a farther reduction of 1 crore 26 lacks on that ſettlement, in 1172, including together a poſitive unaccountable reſumable yearly defalcation of at leaſt 2 crores rupees.

Deduction from Hypotheſis.

If I offered a calculation on hypotheſis I ſhould go farther, and aſſign to Bengal an area of 90,000 Britiſh ſquare miles, of which *one fifth* hilly, jungly, barren; *one fifth* moſtly unproductive, laying under water, towns, highways, woods, and pleaſurable waſtes; *two fifths* rich common paſturage, with plantations altogether exempted from taxation; and the remainder *one fifth* alone in cultivation, liable to the rents of territorial proprietory government at the eſtabliſhed rate of the *Rebba*, or one fourth of the groſs produce of 18,000 ſquare miles, each of 1936 *Begas*, which, at a medium of the value of the 24 pergunnahs, 1½ rupees per *Bega*, ſhould yield, excluſive of ſalt profits, but including the foregoing collection for charges, a revenue of 5 crores 22 lacks 72000 ſicca rupees.

General Reflections on the relative Circumſtances of Great Britain *and* Britiſh India.

Inſtead of appearing to me extraordinary, I ſhould rather be ſurpriſed at ſo ſmall a revenue, when *Great Britain*, not ſo populous in the ſame extent, incluſive of land tax, yields a rental of 20 millions, ſuppoſed to be only one fourth realized by the tenantry, which is nearly four times the above eſtimated ſovereign's revenue of *Bengal:* but the relative wealth of nations depends on the wants of people and the ſurplus produce of their labour beyond internal conſumption for foreign ſale.

An *Hindoo* who at the end of the year can ſave two rupees from the proceeds of his induſtry, rated at 100 in the market, is richer than an *Engliſhman* who, after incurring two ſhillings a day for perſonal expence, ſhould be able to lay by a profit of two guineas from his whole eſtimated labour of 100.

Beſides this, where ſoil is fertile, indolence increaſes; and in *Bengal* indolence is increaſed by climate and religion; two fifths being paſturage untaxed, though it brings nothing to the ſtate, gives much to the people and workmen, being confined by *Caſt* or *Tribe* to particular profeſſions, are mere journeymen, without capital, and depending annually for *advances*, which muſt be in proportion to the extra demand, combine to make the reſources for a fund of opulence, comparatively ſmall to thoſe of the weſtern hemiſphere.

The conſideration of the drains of ſpecie is alarming to many; but when we know that for twenty-five years ſucceſſively a crore went to *Delhi* which never returned but circuitouſly by commerce; and although the Reports of 1773 ſtate 5 crores being exported from 1757 to 1763, yet the influx in that period was a crore of ſpecie.

Among the moſt ſerious miſtakes of European philoſophers and ſtateſmen are, 1ſt, Such as occur in conſidering the nature, extent, and influence of the trade of Bengal reſpectively to the internal proſperity of the country, or its foreign intereſts ſubſervient to the views of the protecting power of Britain—2d, A ſuppoſition of the exiſtance of a great comparative ſtock of labour applicable to agriculture or manufactures, requiring a proportionate quantity of circulating ſpecie, in addition to the large capital neceſſary for annual reproduction, and capable of conſiderable increaſe by accumulation of profit—3d, The condemnation of the Company's preſent mercantile ſyſtem as ruinous in drawing any, or ſo large a portion of ſurplus *manufactured produce*, inſtead of the ancient greater *pecuniary* tribute.

1. The commerce of Bengal is of the ſimpleſt kind; the huſbandmen, to make good a moderate demand for cultivated

lands, carry the ſurplus to market, where it is diſtributed on two branches of inland trade; the one furniſhing the neceſſaries of life to the rich, the other affording the raw materials for that part of the inhabitants who are manufacturers.

The total pecuniary valuation of this commerce has varied in its ancient ſtandard from three great events; the diſcovery of American mines; the paſſage of the Cape of Good Hope; and the diſſolution of the Muſſulman empire of *Bejapoor*. The utmoſt we can allow, from a verification from five years medium, ending 1785, of the Cuſtom-houſe rated collection for the groſs trade of the *Soubah*, does not exceed 6½ crores ſicca rupees, which, after its two-fold diſtribution internally, may be ſubdivided into,

1. Articles of prime neceſſity; rice, grain, &c., oil carried to inland market for home conſumption, about one twentieth exported - -	2 crores
2. Articles of ſecond neceſſity; ſalt, beetle, ſugar,	

ſpirits, iron, chinam, hemp, lack, paper, all for internal conſumption, except 1 fifth exported in ſalt, opium, indigo, and ſaltpetre - -	1 C. 20 lacks
3. Articles of luxury; raw ſilk, cotton, ſilk manufactured, including price of raw materials and labour, 2 thirds for exportation to Europe, 1 crore 60 lacks, and 60 lacks to gulph, coaſts, and iſlands, in Indian ſeas; leaving for home conſumption 1 crore 10 lacks - -	3 C. 30 lacks

The influence of ſuch commerce in ſecuring, with political certainty, internal proſperity, as well as the liberal foreign protection of Great Britain, will appear beſt after the following obſervations on the next heads.

2. The ſuppoſition of a great comparative ſtock of labour in agriculture and ma-

nufactures, requiring a proportionate quantity of circulating ſpecie.

Take the land in tillage in the courſe of the year, thirty-five millions ſmalleſt *Reyutty Begas*, of which one third only, on a medium, is in culture in either of the three ſeaſons, *Khereef*, *Rubbi*, *Bhadovy*—we muſt reckon for every twenty-five *Begas* one labouring farmer with a family of five perſons, of all ages and ſizes, will make the aggregate peaſantry, including manufacturers, 8,400,000 in the total of ten millions of ſouls. The total produce, eſtimated at 6 rupees per *Bega*, will amount to 20 crores rupees, being beyond the quadruple of the largeſt aſſigned rental to Government; to this add 3 crores for work of manufacturers, with rearers of ſilk worms, the total value of the induſtry of the country is no more than 24 crores of rupees for all the objects of ſubſiſtence, revenue, and commerce.

The quantity of ſpecie required, is for the purpoſes of commerce, the manufacturer and huſbandman having little uſe of pecuniary circulation: the amount of this commerce, as above ſtated, 6½ crores, and of this, near 5¼ crores, excluſive of the amount of *ſair* and *ſalt* revenue, ſhould be received yearly into the public exchequer, but is not ſo long withheld, nor does it depend wholly on the three local ſubdiviſions of the *Fuſillee* or harveſt ſeaſon, for the receipts come in by monthly inſtallments, to re-iſſue by the monthly diſburſements of Government; and the Exchequer receipts, thus abſorbing five ſixths of the ſurplus product of the ſoil, we may ſafely conclude that the circulating capital in ſpecie is made to perform at leaſt three revolutions annually, and that the ſum actually required for current uſe, probably never exceeded 2 crores 20 lacks, or about one third of the whole value of exchangeable commodities ſold in the courſe of the year.

When *Coſſim Ali* re-coined annually, the amount, eſtimated by the duty of 2 per cent. paid, appears not to have exceeded 1½ crore.

If the circulating wealth be thus limited, how much more ſo will the profitable capital of annual reproduction be.

Cattle being fed gratuitouſly, ten yoke of oxen, ſufficient for the threefold cultivation of 100 *Begas* of land, may be purchaſed throughout Bengal for 40 rupees, one fifth more of that ſum will provide ploughs, &c. The ſeed is ſaved from annual produce, and for the whole country does not exceed 20 lacks; ſuppoſe 14 crores to be the aggregate wages of labour for the year, at 17 to 18 rupees, to each individual of all ages, furniſhed by 35,000 *Mokeedeman Reyuts*, or chiefs of inferior *Reyuts*; yet as this ſum is paid in proviſion daily, or proportionate to the return of the triple annual harveſt, by monthly inſtallments, ſo the amount in advance never can exceed one twelfth of the total in money or kind, we are certainly within bounds in eſtimating the whole ſtock employed, or neceſſary in agriculture, at leſs than 1½ crore rupees, in the outlay of which the farmers are more than amply repaid by the profits of free paſturage.

In manufactures the capital neceſſary, and uſually employing the whole induſtry ſpared from agriculture, will be found leſs in proportion than what hath been aſſigned to the greater diviſion of agricultural labour; all the raw ſilk produced in the country, and chiefly for foreign exportation, may be valued, prime coſt, at 50 lacks, but of this ſum ſcarcely one thirtieth part can be laid out in the purchaſe of *Cocoons*, or rude material in its original mercable ſtate, and being advanced at different times of the year, according to the ſucceſſive *Buns*, or crops, varying in number from three to ſix of the mulberry and product of the worm, the amount required in any given period becomes extremely ſmall, and will probably be returned in ſale to the firſt dealer, before his ſtock can be employed in a ſecond operation. Again, the labour of winders, conſtituting the remainder of the price, is only paid in monthly wages, and, for the moſt part, turned to profit in courſe of the ſame ſhort interval, while all the offices and implements of work required throughout Bengal for this particular occupation, exclusive of the Company's factories, with more recent filature buildings, cannot exceed a lack: ſo that, perhaps, the trading ſtock conſtantly employed in the whole of this ſpecies of manufacture, until it falls into the hands of the great foreign exporter, who is often in advance for the whole yearly produce, may reaſonably be eſtimated under ten lacks of rupees.

In like manner in all the *Copaſs*, *Kerp* or *Kerpas*, being the *Hindooy*, *Bengalee*, *Shanſcrit*, and *Arabic* terms uſed indiſcriminately for cotton in its rudeſt ſtate, with ſeed of native growth, in two unequal yearly harveſts, may be four lacks of *Maunds*; which, when cleanſed and dreſſed for ſale, after loſing three fourths of its original groſs weight, will ſtill fetch at the firſt market, under the changed denomination, of *Ray*, *Pomba*, and the Arabic *Keten*, about 12 lacks of rupees; and to this may be added ſix, or a third more, for the value of what is annually imported from Surat, but chiefly from *Mirzapore*, in the *Zemindary* of *Benares*; requiring together a capital of eighteen lacks for the full purchaſe of rude materials uſed in all the valuable cloth manufactures of Bengal, whether for home conſumption or foreign exportation: the quantity of cotton thus employed is, however, always bought by, or delivered out in infinite detail to, the *Kettenees*, or ſpinners, and generally in proportion to their monthly work, which is at once ſo laborious and cheap, when under circumſtances of the moſt perfect freedom from all reſtraints of the ſovereign, the merchant, or any of their proper agents, that though the price of fine thread ſpun, after loſing a third more of its weight in farther refinement, is enhanced to ſixteen times the value of the raw material, yet, and it is a very remarkable fact founded on the moſt experienced credible information, this labour ſcarcely yields a ſubſiſtence of 9 *Annas*, or about eighteen pence *per menſem*, being no more than three farthings a day to each individual, of a corps of induſtrious poor, perhaps eight hundred thouſand in all, whoſe work the world beſides could not ſupply; a fact, indeed, which might appear altogether wonderful, if it were not at the ſame time obſerved, that the greater part of this body of people is compoſed of women belonging to the families of the huſbandmen or manufacturers, and who could not otherwiſe be more uſefully employed, at leaſt during the hot and rainy ſeaſons of the year. However this may be, ſuppoſing the number of weavers, whether maſters or journeymen, throughout the country to be three hundred thouſand, employed in working up annually three millions of pieces of cloth, worth, at prime coſt, two crore and eighty lacks of rupees, including about 15 lacks for the value of ſilk piece goods, yet as the amount of thread is not above half the price of the finiſhed manufacture, and that the capital laid out in the purchaſe of ſuch materials ſeldom or never can equal the conſumption of two months labour, ſo the whole productive ſtock at any time required, or actually in uſe, for completing all thoſe beautiful fabrics, ſo much the object of our admiration, after allowing a loom of ſix rupees to be renewed once in twenty years for every workman, will not exceed 25 lacks of rupees, being rather leſs than the eleventh part of the full advances made by the great interior or foreign exporting merchant. On the whole we may venture to ſtate, as inconteſtable, that the utmoſt groſs capital of every kind employed, poſſible to be ſo, under preſent local circumſtances, with the limited demand from abroad, in a yearly reproduction, valued at 24 crores of rupees, to anſwer the rent, profits, or ſtock, and wages of labour in all the various branches of agriculture, manufactures, internal commerce, falls rather ſhort of one ſixth of the amount produced, or four crores of rupees, of which two thirds may and ſhould conſtantly be, in ſome ſhape or other, at the *ſole* outlay or riſque of the Engliſh Eaſt-India Company, as ſovereign agent or merchant, to ſet in motion a proportionate ſhare of all the induſtry of the country, thus deſtined to feed ſo many millions, perhaps, of the pooreſt relatively, though independantly the richeſt, moſt uſeful, civilized, inoffenſive, peaceable body of ſubjects now exiſting on the face of the earth.

Thirdly and laſtly, the moſt dangerous prevalent error is that which repreſents the Company's mercantile ſyſtem as ruinous in exporting any, or ſo large a portion of the ſurplus produce of their territorial acquiſitions in India, without receiving the uſual or adequate returns in ſpecie or other exchangeable merchandize : but ſurely thoſe who have adopted this miſtake were uninformed of, or did not avert to, three principal, local, or experienced, analogous facts, which ſeem irreſiſtibly and deciſively to determine all the merits of the queſtion :

1ſt. That the Moghul Emperors, formerly poſſeſſors of Hindoſtan, when its proſperity was ſuppoſed to be greateſt, drew an annual revenue from Bengal of at leaſt one crore of ſicca rupees in money, which never again returned into the circulation of the country, unleſs through the operations of commerce, ſtill exiſting poſſibly on a larger ſcale, and in a different channel ; and that the preſent repreſentative ſovereigns, now intitled at leaſt to the ſame neat landed income, give up the claim of pecuniary tribute, becauſe the importation of ſpecie has ceaſed inaſmuch as they were themſelves before inſtrumental to its influx, and are henceforth contented to receive the regal duties, in revolving manufactured production of the people's labour; in ſupport of which they are become highly intereſted, locally, in behalf of the poor native inhabitants, and nationally, on account of the great important advantages derived from this chief provincial domain of the Britiſh empire in India.

2dly. That the people of this country, generally, never had, or can have, the ſmalleſt occaſion for any foreign importation of goods, the neceſſaries or ſuperfluities of life, raw or wrought up, excepting perhaps a third of the cotton uſed in home manufactures, and which hath of late years neceſſarily been furniſhed from abroad on account of the ſudden increaſed demand from Europe, together with Hindooſtany indolence, requiring the ſpur of heavy exactions, to turn the attention of the peaſantry from the excluſive enlarged private gain of graziers, to the narrowed more public benefits of agriculture; and that the woollens, lead, copper, warlike ſtores, articles of proviſion, &c. annually brought from the other parts of the world, are ſolely to ſupply the conſumption of foreigners, luxurious Muſſulman natives, or ambitious neighbouring rulers, deſirous of introducing among their ſoldiery the cloathing, arms, and accoutrements, with ſuch-like outward appendages of that military diſcipline which, in latter times, hath ſo powerfully ſuſtained the ſhock of unreſtrained tyrannic deſpotiſm, in its wild, ungovernable career, returning to firſt principles of barbarous anarchy.

And, 3dly, That the united proprietory repreſentative ſovereignty of the lands of *Bengal* is virtually, in right, poſſeſſion, fact, and relative circumſtances, but on a large imperial ſcale, almoſt preciſely what private individual territorial property was in ſome provinces of North America, and what ſtill continues to be univerſally throughout the *Weſt-India Iſlands*, with reſpect to local or more extenſive national intereſts of the high, ruling, protecting ſtate of Britain, and differing only in the deſcriptive terms of conquered and colonized dependencies, the former laboured by *freemen*, the latter by *ſlaves*; and though it be notoriouſly known, that the yearly produce, rude and manufactured, of the Weſt Indies has been exported for a century paſt to the mother country, and there conſumed, for the moſt part, without any adequate returns having been made, either in ſpecie or exchangeable merchandiſe, yet it never entered into the mind of man to ſay, or ſuppoſe, that this commerce was ruinous to our inſular poſſeſſions; but rather, on the contrary, beneficial in proportion to its extent; and that if France or Spain hath preſerved more entire, or turned to better account, territorial acquiſitions in the ſame quarter of the world, it is chiefly to be aſcribed to the genius of a government which unites every idea of right, dominion, and national wealth under the ſimple power of deſpotiſm, which is ever found moſt efficient in maintaining with prompt energy, a diſtant control, and drawing forth the induſtry of foreign enervated ſubjects, neceſſarily ruled by vice royal or other delegated adminiſtration.

It would be unfair, then, to fix on others a concluſion which we muſt deem groſsly erroneous, without knowing whether they do, or can, proceed on the ſame grounds of fact as influence our own opinions; and therefore, without farther anticipation of what might be ſaid on the ſubject, we ſhall content ourſelves for the preſent in ſtating ſimply to what the amount of the exports in queſtion are or ſhould be made from Bengal in lieu of tribute, without any proportionable importation in return, and how far they appear beneficial to the Engliſh, excluſive of all concomitant political advantages from the poſſeſſion of ſuch an extenſive empire in the midſt of the eſtabliſhments of other rival European ſtates; by conſidering theſe exports merely as a branch of the public revenue, involved neceſſarily in two operations of commerce, the one direct from India, the other indirect by the way of China.

In reſpect to the former, it appears (Appendix 24, Ninth Report Select Committee of the Commons, 1783) on a medium of 4 years, ending in 1779, that the prime coſt of piece goods from Bengal amounted annually to current rupees 49,32382, which, eſtimated at the company's then rate of exchange, being two ſhillings per current rupee, make £.493,238 ſterling.

National Income on that Capital under the Heads of *Charges.*

Cuſtoms paid to Government annually - - . -	£.301,091
Freight, demorrage, and 5 per cent. warehouſe - - -	96,774
Profits accruing to the Eaſt-India Company - - -	104,520
	£.502,385

Now, ſuppoſing the inveſtment increaſed this year, as deſired, to one crore of ſicca rupees, giving up the privilege of exporting raw ſilk to individuals, then the national gains, nearly in the proportion of one and a third more, may be eſtimated at £.1,172,231, of which £.700,000 for cuſtoms to Government.

On the ſame authority, and from a like yearly medium calculation of the trade of China, it appears that the prime coſt of tea imported into England is £.244,413.

The national Income on that Capital under the Heads of Charges.

Cuſtoms paid to Government annually - - -	£.218,862
Freight, demorrage, and 5 per cent. warehouſe - - -	193,927
Profit to the Eaſt-India Company - - -	170,582
	£.583,371
Total groſs average ſales in 1779, after deducting 6½ per cent. diſcount - - - -	£.827,784

To which we apprehend may be farther added	
Revenue of exciſe on this amount annually on a moderate eſtimate - - - -	£.400,000

Then, it is to be obſerved, that of the capital required in ſo beneficial a commerce, the ſum of two hundred thouſand pounds has been, or ought yearly to be, ſupplied from the Preſidency of Fort William, as it may be done with the greateſt facility, convenience, and advantage, without any exportation of ſpecie, by remittances made to China, for ſales of opium, through an excluſive company of private merchants, trading on their proper accounts to the eaſtern coaſts and iſlands from Calcutta; and that all the Britiſh income forthcoming from this reduced capital, calculated on the foregoing ſcale of national profits, will not exceed £.804,679 yearly, of which only a third, or £.268,226, properly belongs to the *Soubah* of Bengal, the reſt being furniſhed from Bahar. Yet, even this amount, being, with the clear produce of piece goods, a total annual public gain of more than one million four hundred thouſand pounds ſterling, of which nine hundred thouſand in cuſtoms or exciſe, being the intereſt at 4 per cent. of twenty three millions of the national debt, make the commerce of Bengal, as derived from the territorial revenues of our poſſeſſions there, an object of the firſt national importance; and we inſiſt, and will maintain, that ſuch, or even a more extenſive trade than is now carried on by the Eaſt-India Company, in exports from thence without returns of exchangeable merchandize, is ſo far from being deſtructive to the country, that the neceſſary ſtandard of finance, the eaſe, welfare and proſperity of the ſociety at large, particularly the claſs of manufactures, abſolutely and almoſt entirely depend on its continuance; while ſixty lacks of foreign remaining good, for exportation muſt be deemed a moſt liberal, equitable allowance for all the other European Companys, or mercantile adventurers, eſpecially to thoſe who, after perpetrating a moſt atrocious murderous deed of rivalſhip, to be forgiven, not forgotten, by Britons, are ſtill ſo jealous of ſecuring excluſively the trade of their own eaſtern poſſeſſions.

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